REGISTERED No 17—1874.

The Bombay Gazette.

No. 7,791.—New Series. BOMBAY :—THURSDAY, JANUARY 22, 1874.

THE BOMBAY GAZETTE.

The Rates of Subscription to the *Bombay Gazette* will for the future be as follow :—

To Subscribers in Bombay—*Delivered free.*

In Advance.		*In Arrear.*	
Per Annum	Rs. 48	Per Annum	Rs. 63
Half-yearly	25	Half-yearly	31
Quarterly	13	Quarterly	16
Monthly	5	Monthly	6

To Subscribers Up-country.

In Advance.		*In Arrear.*	
Per Annum	Rs. 52	Per Annum	Rs. 65
Half-yearly	29	Half yearly	36
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These Up-country Rates include Postage Rates.

TERMS FOR ADVERTISEMENTS.

Ten Lines and under—

First insertion	Rs. 5 0
Second do.	„ 2 8
Third do.	„ 2 8
Fourth and succeeding insertions	„ 0 2½ As.

a line, but no Advertisement counted as less than eight lines

LONG ADVERTISEMENTS.

First insertion	8 As. per Line.
Second do	4½ „ „
Third and succeeding	2½ „ „

In the Native Languages, double the above

For Advertisements which are to be inserted for a considerable me special contracts may be made.

Domestic Occurrences : Each—Rupees 2.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo, every fourteen days.

The Steam-ship "ASSYRIA," 1,494 Tons, 200 H.P., Commander E. H. Howell, will be despatched on SATURDAY, the 24th Jan. 1874, at 4 P.M.

January 1874.		February 1874.	
Leave BOMBAY	24	Leaves Tuticorin	1
„ Ratnagherry	25	„ Colombo	2
„ Vingorla	25	„ Galle	3
„ Goa	26	„ Negapatam	6
„ Carwar	26	„ Pondicherry	7
„ Mangalore	27	„ Madras	8
„ Cannanore	28	„ Coromandel	10
„ Tellicherry	28	„ Vizagapatam	12
„ Calicut	29	„ Bimlipatam	13
„ Beypore	29	„ Coringa	13
„ Cochin	30	„ False Point	14
„ Alleppy	30	Arrives at CALCUTTA	16

Cargo for Singapore and China can be booked by the Steamers on this line for transhipment at Galle, and for Mauritius and Galle to the Messageries Maritime Company's Steamers, which run regularly.

This route is the most expeditious and economical for Passengers for the Neilgherry District, Bangalore, and Madras, who can land at Calicut or Beypore, and proceed from thence by rail. Passengers for Calcutta may take the same route, picking up the steamer at Madras.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF, via KURRACHEE.

Interchanging Cargo and Passengers at Busreh, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at KURRACHEE, BEAUDER, MUSCAT, BUNDER ABBAS, LINGA, BUSHIRE, FAO, BUSREH, and occasionally at BHAREIN, KOWEIT, and MAHOMERAH.

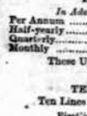
The s.s. INDIA, 1,069 Tons, 142 H.P., Commander J. Henderson, will be despatched on FRIDAY, the 30th January 1874 at 2 P.M.

Jan. 1874.		Feb. 1874.	
Leave BOMBAY	30	Leave BUSREH	18
„ Kurrachee	Feb. 3	„ Mahonerah	18
„ Gwadur	„ 4	„ Fao	18
„ Muscat	„ 6	„ Kowrik	20
„ Bunder Abbas	„ 8	„ Bushire	20
„ Linga	„ 10	„ Linga	23
„ Bahreh	„ 12	„ Bunder Abbas	27
„ Bushire	„ 12	„ Muscat	March 1
„ Fao	„ 14	„ Gwadur	„ 3
„ Mahomerah	„ 14	„ Kurrachee	„ 6
Arrive BUSREH	„ 15	Arrive BOMBAY	„ 9

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co. Agents.

STEAM COMMUNICATION WITH KURRACHEE.



THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, and in connection with the weekly service from England, will during the fair Season despatch a Steamer to Kurrachee every FRIDAY, and an Extra Steamer every MONDAY, at 2 o'clock.

The s.s. EUPHRATES, 803 Tons, 120 H.P. Commander J. Mather, will be despatched on FRIDAY, the 23rd January 1874 at 2 P.M.

The s.s. KURRACHEE, 510 Tons, 120 H.P., Commander C. C. D. Hedgeman, will be despatched on MONDAY, the 26th January, 1874, at 2 P.M.

The s.s. INDIA, 1,069 Tons, 142 H.P., Commander J. Henderson, will be despatched on FRIDAY, the 30th January 1874, at 2 P.M.

Until further notice the extra steamers leaving Bombay and Kurrachee on every Monday will call at VERAWUL, PORBUNDER, and CUTCH MANDVIE both ways.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

LONDON, VIA SUEZ CANAL.

THE following STEAMERS will have DESPATCH as under :—

S. S. "TIMOR" during February.
S. S. "STRATHCLYDE" during March.

They are both fast Steamers, and have superior accommodation for First-class Passengers, and carry a Surgeon and Stewardess.

RATES OF PASSAGE.

To SUEZ	Rs. 300
„ LIVERPOOL	„ 500

Exclusive of WINES, &c., which can be procured on board at moderate rates.

For Passage and further particulars apply to

GRINDLAY, GROOM, & Co.
FINLAY, MUIR, & Co., Agents.

STEAM COMMUNICATION WITH ITALY, *VIA* SUEZ CANAL.

ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. Bubatti and Genoa.

THE REGULAR STEAME S LEAVE GENOA, BOMBAY on the 20th, and on the 1st of each month.

PASSENGERS RATES.

(Inclusive of all Transit Fees through the Suez Canal.)

	1st Class.	2nd Class.	3rd Class.	
To Aden	£22	£15	£4	Without Wines.
Suez	26	22	6	
Port Said	28	24	9	
Alexandria	30	25	9-10	Including Wines.
Messina	50	34	14	
Naples	50	34	14	
Leghorn	50	34	14	
Genoa	50	34	14	
Marseilles (transhipment at Genoa)	52	35	14 10	

Children under 3 years, free of charge. Children not above 10 years, half fare.

NEXT STEAMER FROM BOMBAY :—

"ARABIA," to sail on SUNDAY, 1st February 1874.
"ARIA," to sail on SUNDAY, 1st March 1874.
"INDIA," to sail on WEDNESDAY 1st April 1874.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For hand-books of information, rates of freight, &c. apply to

C. GRONDONA,
Agent Rubattino Steam Navigation Company,
No. 9 Hammum Street.

Bombay, 1st January 1874.

THE first-class French ship BERETER, 604 Tons Register, will for MAURITIUS at the end of this month. For Freight and Passage apply to Messrs. Ed. Baudry & Co.

CONSIGNEES of CARGO per s.s. ARIEL, arrived from Liverpool, are requested to SEND their BILLS of LADING and DELIVERY ORDERS for our inspection and countersignature, and to TAKE DELIVERY of their respective GOODS from the Bunder.

W. & A. GRAHAM & Co.,
Agents s.s. Ariel.

Bombay, 20th January 1874.

ADVERTISING AT RAILWAY STATIONS.

THE Proprietor of the "Bombay Gazette" Press having leased (among other privileges) from the Great Indian Peninsula Railway Company, and the Bombay, Baroda, and Central India Railway Company, the exclusive right of advertising at all the Railway Stations belonging to these two Companies, is prepared to contract with parties desirous of posting Notices or Advertisements on the lines.

The announcements may be in English or in any of the Native languages.

The advantages which Railway Stations present as a means of bringing intimations of all kinds before the Public have been demonstrated in England by the extensive use which is made by Advertisers, of every station, great and small, along every line in the United Kingdom.

Insurance Companies, Shipping Companies, Hotel-keepers, Merchants, Traders, and others who wish to force their business on the notice of the Public, all alike value the privilege of Railway Station Advertising.

There is no reason why the privilege should not be also specially valuable to Advertisers in India. Looking to the great and increasing number of the Native Railway Passengers on the two trunk lines of Western India, native merchants, traders, &c., seeing that they have the privilege of advertising in their own language, would find that the publication of their announcement at Railway Stations a decided means of extending their business.

And as nearly All Travellers arriving in India now land at Bombay, and proceed by the G. I. P. or B. and C. I. Railways to their destination, Placards exhibited at the different Stations on those lines are every day becoming more and more valuable as means of bringing the Advertisers' business to the notice of the Public.

Advertisers can select the Stations, on either line, at which they wish their Placards posted, and may advertise for any period that may be agreed on. The charges have been fixed on an extremely moderate scale to encourage Advertisers to make a liberal use of the new means now offered of making announcements known to the Public

Placards, according to the taste of Advertisers, may be printed at the "Bombay Gazette" Press.

SHIPPING.

OVERLAND ROUTE.

On Monday, the 26th January, 1874, at 3 P.M., from Masagon.

THE P. & O Co.'s S. S. MALWA, (2,983 Tons, and 450 H. P.), Captain G. Hyde, R.N.R., will LEAVE for SUEZ, as above, carrying H. M.'s Mails, also Passengers and Cargo for that Port, Venice, Marseilles, Southampton, &c.

Cargo can also be booked through to Messina, Naples, Leghorn, Genoa, Trieste, Odessa, Constantinople, Ancona, Havre, Liverpool, London, and New York.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal, in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Masagon on the day of the Steamer's departure, before 10 A.M., in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Road at Masagon at 3 P.M., precisely, on the day of sailing.

GEO. F. HENRY,
Superintendent, P. & O. Company.

Bombay, 19th January 1874.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

On Tuesday, the 27th January 1874, at 3 P.M., from Masagon.

THE P. and O. Co.'s S. S. DELHI, (2,178 Tons and 400 H.P.,) Captain G. Lee, will be despatched as above, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's Office before noon, on Saturday, the 24th January.

GEORGE F. HENRY, Superintendent.

Bombay, 13th January 1873.

PENINSULAR and ORIENTAL COMPANY.

SUEZ CANAL ROUTE.

It is intended to despatch the following Steamers from Bombay, direct through the Suez Canal to Southampton :—

DECCAN	3,128 Tons	600 H.P.,	2nd March 1874.
MALWA	2,933 „	450 H.P.,	16th do.
HINDOSTAN	3,113 „	600 H.P.,	30th do.
PEKIN	3,777 „	600 H.P.,	13th April 1874.
MIRZAPORE	3,763 „	600 H.P.,	27th do.

And others to Follow.

PASSAGE MONEY.

First Class	Rs. 600
Second Class	„ 360

For further particulars apply to

GEORGE F. HENRY,
Bombay, 3 Rampart Row. Superintendent.

FIFTY POUNDS REWARD.

MESSRS. DOLLOND, OPTICIANS, OF 1, LUDGATE HILL, LONDON.

HAVING received information that TELESCOPES, &c., are now being sold in various parts of India stamped DOLLAN, and not Dolloud, beg to state that they are not of their manufacture.

The above Reward will be paid to any one giving such information as shall lead to the conviction of the offenders.

All Telescopes now made by DOLLOND bear their Registered Number and Trade Mark,

Messrs. DOLLOND, 1, LUDGATE HILL, LONDON, where all Orders will be immediately attended to.

SALES BY AUCTION.

BENNETT and COMPANY, No. 4, FORBES STREET.

WEEKLY SALE.

On SATURDAY, the 24th instant, Messrs. BENNETT and Co. will sell by Public Auction, at their rooms, a large quantity of Grey and Coloured Piece Goods, &c.

At 1 P.M.

The property of a Gentleman proceeding to Europe.
An English-built mule Phaeton, by Silk and Son.
A pair of very handsome high-caste Grey Arab Horse.
A set of Carriage Harness.
An English-built dog-cart with hood, by Gibson.
A Grey Arab Horse.

AUCTION SALE OF MACHINERY.

On SATURDAY, the 24th instant, at 2 P. M., Messrs. BENNETT and Co, will sell by public action, at their rooms, the following machinery :—

1 portable Manual Fire Engine with 27 feet leather suction pipes and 75 feet delivery hose, with fine division complete fitted with box on the top by the celebrated makers "Shands and Mason," London.
1 pump double-acting with brass cylinder and bucket.
1 pump cast iron, can be worked by two persons, and can discharge 1,500 to 2,000 gallons of water in one hour.
1 grass cutting machine.
1 bullock cart with Addis' patent wheel.
2 grinding stones 18 inches diameter.

BENNETT & Co.

Bombay, 22nd January 1874.

DINSHAW HORMUSJEE & COMPANY, No. 13, APOLLO STREET.

AUCTION SALE OF SHARE.

THIS DAY, THURSDAY, the 22nd instant, at 2 p.m., Messrs. DINSHAW HORMUSJEE and Co. will sell by Public Auction, in the Share Bazaar, on account and risk of the Shah Gungadas Nanabhoy Chinoye, and by order of Shah Jumnadass Vundrawndass,

1 Share of Fort Press Company, No. 64.

A deposit of Twenty-five per cent. will be required at the time of sale.

WEEKLY AUCTION SALE.

On SATURDAY, the 24th inst., at 1 P.M., Messrs. DINSHAW HORMUSJEE and Co. will sell by public auction, at their Rooms, in Apollo Street, No. 13.

A quantity of grey and coloured piece-goods, such as grey shirtings, T. cloths, madapollams, jaconets, scarfs, dhoties, chintz &c., &c.

Also, sundry articles, consisting of handsome and gilt flower vases, plated table, and chamber candlesticks, hanging argand lamps, beads, baskets, damaged stockings, coloured blankets, calendar clock, Persian carpets, sewing machine, &c.

By order of Superintendent of Army Clothing.

26 Empty Packing Cases.

TO BE SOLD by Public Auction (if not previously disposed of by private contract) the Old Victoria Theatre House.

Messrs. DINSHAW HORMUSJEE and Co. are instructed to sell by Public Auction, on SATURDAY, the 24th day of January 1874, at 4 p.m. on the premises, at Falkland Road, the large and commodious Old Victoria Theatre House.

For particulars and conditions of sale, reference may be made to the undersigned or to Mr. Cursetjee Manockjee Seina, at the Office of Messrs. Ewart, Latham and Co.

AUCTION SALE of Cut Glassware, Porcelain, Plateware, Cutlery, sets of Britania metal Dish Covers, Table and hanging Argand Lamps, &c., &c., in No. 29, Medows Street, Fort.

(Owing to the removal of Mr. Dadabhoy Cowasjee's Shop to No. 29, Medows Street, Fort).

On TUESDAY, the 27th instant, at 1 o'clock p.m., Messrs. DINSHAW HORMUSJEE and Co. are instructed to sell by Public Auction, at the abovementioned shop, in Medows Street, a large stock of cut glassware, comprising liqueur, claret, champaigne, wine and water goblets, tumblers, finger cups, wine coolers, pickle bottles, decanters, &c., white and gold table, soup, bowl-dishes, dessert, and cheese plates, cheese stands and covers, plated cruet frames, double and piano candlesticks, bronze table lamps, plated single hanging argand lamps and drops, cutlery, metal dish covers, and sundry miscellaneous articles, mouses, bottoms, chinneys, &c., &c.

No Catalogues, and the property will be on view, 4 days previous to the day of sale.

DINSHAW HORMUSJEE & Co.

Bombay, 22nd January 1874.

BOMONJEE DOSSABHOY, AUCTIONEER. No. 7, MEADOW STREET.

AUCTION SALE of Machinery, Blank Books, Office Furniture &c., &c., at No. 5, Meadow street.

Under instruction from the Liquidators of the Royal Bank of India.

On FRIDAY, the 30th instant, at 2 p.m., BOMANJEE DOSSABHOY will sell by Public Auction, at No 5, Meadow Stree, first storey, the above articles, consisting of blackwood writing tables and desks, pigeon holes on stand, blackwood and teakwood cupboards, with and without arm chairs, cabinets for stationery, an English 8 day clock by French, Royal Exchange and another clock, a large iron fireproof treasury chest on blackwood stand, Chubb's cash boxes, scales, valuable blank books such as books, bill books generally in use at and suitable to all Banking and Mercantile Firms, Printed Forms of, &c.

Also,

Materials of a water wheel machinery, consisting of segments, spur wheels, pinions, centres, clutch handle and axle, coaks, two feet bolts, bag of rivets, large bolts and nuts, small ditto, shaft, arms, sheets, galvanised irons, rolls of buckets, pieces of shrouding, pollerads, and brasses.

The above property will be on view from Wednesday, the 28th instant.

TERMS OF SALE.

Cash on delivery of Goods.

CARRIAGES AND HARNESSES FOR SALE ON COMMISSION.

3 New Boat-shaped, four-seated Open Carriages.
A nearly new English-built Brougham, by J. Henderson.
A ditto Mail Phaeton, by W. Cole.
One ditto Self-driving ditto.
A new and light Palanquin, Office Shigram with Lamps, painted dark green, lining to match. Price Rs. 450.

HARNESSES.

Just Received for Sale.

A fresh batch of plated and brass-mounted Buggy, Dog Cart, and Carriage Harnesses, highly finished double stitched and neat with round brown reins. Also few sets very handsome single plated mounted Pony Harness, Child's Perambulator, and few pairs of steel pole chains.

Also,

The Property of a Gentleman.

A pair of Fast-trotting, handsome Brown Whalers, going in single and double Harnesses, very quiet. The above to be seen, on giving one day's previous notice to the Undersigned.

Also,

A second-hand very small circular glass front Miniature Brougham, painted dark green, lining to match.

BOMONJEE DOSSABHOY,
Auctioneer and Commission Agent.

Bombay, 22nd January 1874.

MEHRJEE, JOHNSTON & CO.

AUCTION SALE OF Jewellery, Carriages, Horse, &c.

On SATURDAY, the 24th day of January 1874, at 1 P.M., Messrs. MEHRJEE, JOHNSTON & Co. will sell by public Auction, at their sale room, by order of the Official Assignee, in Re Soondardass Wasjee, an Insolvent, sundry Jewellery, consisting of pearl, set, inserting, shawkins, bales, earring, necklace of 3 strings, moogree, gold watch, gold neck and Albert chain, luvung, maduria beads, plated golabos, one iron safe tin and sandalwood work in ditto, &c., one brougham with horse and harness, one buggy. Also sundry effects of different insolvents.

On the same time and place by order of mortgagee and on account and risk of mortgagor, Ganeumdass Raghnathdass (5) five diamond rings (fine brilliants)

Also a property of a gentleman, one light brougham and one buggy. The above property are on view.

MEHRJEE, JOHNSTON & Co.

Bombay, 22nd January 1874.

SALES BY AUCTION.

MENESSE AND COMPANY.

THIS DAY THURSDAY, the 22nd instant, Messrs MENESSE and Co. will hold their usual Weekly Auction Sale at their Rooms, a quantity of Grey and Coloured Piece Goods, Twists, &c., &c.

7 bales grey shirtings 7¼, 8, and 8¼ lbs.
5 cases coloured prints.
5 cases black and yellow prints.
25 reams printing papers, 103-127 lbs.
On account and at the risk of the first purchaser Megum Oogerchund—
5 cases Burmah cheroots.
On account and at the risk of the first purchaser, Sooriumull Heerachund, by order of the Liquidators of the Great Eastern Spinning and Weaving Company, Limited.
The remaining 17 bales mule twist, No. 10.
On account and at the risk of Cooverjee Luxmidass.
R—G S—B—121-123—3 bales 150 pieces Grey Shirtings, 44 and 8 lbs.

AUCTION SALE OF TOLIF PEARLS.

THIS DAY, THURSDAY, the 22nd instant, at 2 P.M., Messrs. MENESSE & Co. will sell by Public Auction at their Rooms, by order of Hosun bin Abdoola Baspre, and on account and at the risk of the first purchaser Furtabchund Bul akidas.

About 1,8000 Chows of Tolif Pearls.

AUCTION SALE of valuable Oart with a Bungalow and Batty grounds at Mahim.

On SATURDAY, the 24th inst. at, at 4 P.M., Messrs. MENESSE & Co. will sell by Public Auction, on the premises, by order of the mortgagee, the following property on account and at the risk of the mortgagor, Rameshunder Wishwanathjee.

Lot No. 1.—All that piece or parcel of Government or pension tax land or garden, known by the name of Saygootee, together with a messuage or bungalow built thereon, situate without the Fort of Bombay, at Mahim Mummulla Street, near Dadowdy of Bhawoo Mudunjee, in the sub-district of Mazagon, and assessed under No. 1884, registered in the books of the Collector of Land Revenue under No. 86, containing by admeasurement about 11,466 square yards, and bounded on the east by the late Jaaffer mentioned batty grounds, on the west by the passage, on the north by the garden of Balcrustna Trimbukjee, and on th south by the garden of Narayan Subhoba.

Lot No.2.—All those two pieces of Coras freehold lands or salt batty grounds, situate without the Fort of Bombay, in Mahim, Mummulla Street, under Collector of Foras freehold land or salt batty ground Nos. 118 and 121, containing by admeasurement about 5,875 square yards, and bounded on the east by the Rivulet, on the west by the said Oart Soygootee, on the north by the batty ground of Balcrustna Trimbukjee, and on the south by the batty ground of Narayan Subhoba.

For further particulars and plans apply to the undersigned.

MENESSE & Co.

Bombay, 22nd January 1873.

NEW ADVERTISEMENTS.

NOTICE.—CONSIGNEES of CARGO per Ship ACCRINGTON, Captain Christie, from London, are requested to SEND in their BILLS of LADING, accompanied by DELIVERY ORDERS, for our inspection and countersignature, and PAY FREIGHT and to TAKE DELIVERY of their respective GOODS as they come to hand, otherwise they will be landed without further notice at their expense and risk.

FRAMJEE, SANDS, & Co.,
Agents, Ship Accrington.

CONSIGNEES of CARGO per s.s. NIO, from London, are hereby informed of the arrival of the Vessel and requested to SEND their BILLS of LADING and DELIVERY ORDERS for our inspection and countersignature, also to TAKE DELIVERY of their GOODS at the Custom House Bunders.

All Claims arising from deficiency of, or damage to, Cargo, unless settled before the departure of the Vessel from Bombay, will not be entertained.

McCULLOCH, BROWNE, & Co., Agents.

Bombay, 21st January 1874.

BOMBAY FIRE INSURANCE COMPANY (Limited).—The above Company is prepared to EFFECT INSURANCES on the most favourable terms current in Bombay, and in addition return insurers 5 per cent. of the Premiums on Yearly Policies, and 2½ per cent. of the Premiums on Policies for Shorter Periods.

FORBES & Co.,
Secretaries and Managers.

GREAT INDIAN PENINSULA RAILWAY.

NOTICE.

OPENING OF THE WARDHA VALLEY (STATE) RAILWAY.

The Sonaigaon Station and the temporary station at Hinganghat or the Wardha Valley (State) Railway, which joins the Great Indian Peninsula Railway at Wardha, will, under instructions from Government, be opened for Traffic of all descriptions, on the First of February next.

Pas-enger (Mixed) Trains will run, after the 1st February next until further notice, in connection with the Up and Down Main Line Trains of the G. I. P. Railway, on MONDAY, WEDNESDAY, and FRIDAY only, in each Week.

The Rates and Fares for Goods and Parcels, and Passengers, and the Rules and Regulations for working, which will be the same generally for the Ward a Valley Railway, as those in force for the Great Indian Peninsula Railway, can be ascertained on application at Stations, or to the Undersigned.

HENRY CONDER,
General Traffic Manager.

Bombay, 21st January 1874.

NOTICES.

Carton Printing Works,
27, Meadow Street,
(*Opposite Oriental Bank,*)
BOMBAY.

G. CLARIDGE & Co. beg to inform Bankers, Merchants, Solicitors, and the Public generally, that they have secured premises at the above address, and have established themselves as

LETTERPRESS, LITHOGRAPHIC, & GENERAL PRINTERS,

and that they hope by prompt attention to all orders, combined with excellence of workmanship and *economical charges*, to obtain a share of the Printing work of this city.

G. Claridge & Co. commence business with an entirely new assortment of Printing Material—selected by themselves personally in England,—and are prepared to execute all kinds of Letterpress, Lithographic, and General Fancy Printing at the shortest possible notice.

The Senior Member of this Firm having had charge of the Printing Department of the "Times of India" for over 10 years, has considerable experience of Bombay requirements, and ventures to hope that his abilities as a Printer are sufficiently well known to secure for the firm a fair share of patronage.

January 1st, 1874.

FAMILY HERALD, Monthly 6d.

The *Illustrated London News*, in reference to pure literature, speaks of "The Family Herald, that joy to tens of thousands of innocent English households."

FAMILY HERALD, Monthly 6d.

The *Saturday Review* says : "Its Novels and Tales are quite as well written as the best circulating library stories.

"The Answers to Correspondents cannot be fictitious, a romance and a life history being embodied in almost each of them. The Editor is the confidant and confessor in every station of life."

FAMILY HERALD, Monthly 6d.

The *Literary Gazette* says : "It must be said of the Family Herald, that it is the purest reading of all purely amusing literature : it is indeed a family paper."

FAMILY HERALD, Monthly 6d.

The *British Quarterly Review* says : "Under the head of 'The Story Teller,' we have novels and tales simpler and purer in structure than in the pages of the older penny serials." "There are charming verses let into its pages, like sunshine, to brighten them."

"It is well considered with referenes to its aims, and is various and amusing, with a fair amount of utility intermixed. Of all these publications we are inclined to consider the Family Herald the best."

FAMILY HERALD, Monthly 6d.

The *Bookseller* says :—"For amusing reading, such as may be admitted to one's household without fear of consequences, we can recommend the FAMILY HERALD. You get portions of a well-written novel, novelettes, useful information interspersed throughout, answers to correspondents, alone worth the money, and a variety of other matters, which will make readers either merrier or wiser, or perhaps both."

N.B.—The FAMILY HERALD may be had at a small percentage over the published price, of all Booksellers; or direct from W. Stevens, 421 Strand, London, for 14s. per annum, post free.

FOR SALE AT THIS OFFICE.

THE ACT of PARLIAMENT constituting the HIGH COURT of BOMBAY, with the Letters Patent and other Documents relating to the same. Price RUPEES THREE.

NOTICE.

MORSON'S EFFECTUAL REMEDIES

Are sold by Chemists and Druggists throughout the World.

PEPSINE.—The Popular Remedy for Indigestion is Morson's Pepsine, the active principle of the gastric juice. Sold in Powder, Lozenges, Globules; and as Wine in ½, and 1-pint Bottles.

CHLORODYNE is of such celebrity that it can scarcely be considered a speciality, its composition being known to practitioners. Many of the Chlorodynes being unequal in strength, Morson & Son have prepared this. Sold in ½ oz., 1½ oz. and 3 oz. bottles.

GELATINE.—The purest preparation is Morson's. Carefully packed and shipped. Orders made payable in England.

THOMAS MORSON & SON,
Medalists and Jurors at all the Great Exhibitions,
31, 33 & 124, SOUTHAMPTON ROW,
RUSSELL SQUARE, LONDON.
Works—Hornsey and Homerton.

PURE CHEMICALS AND NEW MEDICINES selected, and Shipping Orders executed, with care and despatch.

ROWLANDS' MACASSAR OIL prevents the hair falling off or turning grey, strengthens weak hair, causes it to grow on bald places, and makes it beautifully soft, pliable, and glossy. Price 3s. 6d., 7s. 10s. 6d., equal to four small, and 21s. per bottle. IMPORTANT CAUTION.—Ask for "Rowlands' Macassar Oil," as many shop-keepers sell all other cheap articles under the same or similar names as spurious imitations. Each bottle has a glass stopper instead of the cork as formerly. All with the name of "Rowlands" on the wrapper. ROWLANDS' KALYDOR removes cutaneous disfigurements, freckles, and tan, and imparts a healthy and blooming appearance to the skin. During the heat and dust of summer, especially, and in cases of sunburns and stings of insects, it is of the utmost use. Price 4s. 6d. and 8s. 6d. per bottle. Ask for "Rowlands' Kalydor." ROWLANDS' ODONTO, or Pearl Dentifrice, preserves and imparts a pearl-like whiteness to the teeth, eradicates tartar and spots of incipient decay, strengthens the gums, and gives a pleasing fragrance to the breath. Price 2s. 9d. per box. Ask for "Rowlands' Odonto." ROWLANDS' ESSENCE OF TYRE never fails to produce immediately a perfect curl of the most lank, or stubborn eyebrows, &c., to a beautiful glossy and permanent brown or black, which colour remains so durable that neither washing nor perspiration can remove it. Price 4s., 7s. 6d., and 10s. 6d. per bottle. All these articles have been used and justly appreciated by all the Sovereigns and Courts of Europe, the Royal Family of Rome, and the aristocracy of the world, during the last 70 years, being of inestimable value to those who have once used them. They are sold by all Chemists, perfumers, and bazaars throughout India, Australia, the Colonies, and South America.

A. ROWLAND & SONS, 20, Hatton-garden, London, proprietors.

SOUNDY, BRESLAUER, & CO.'S MUSIC SALOONS, BOMBAY.

ESTABLISHED 1864.

PIANOFORTES,
AMERICAN ORGANS,
HARMONIUMS.

WE have much pleasure in announcing that our Mr. SOUNDY, who was formerly with Messrs. JOHN BROADWOOD & SONS, has concluded arrangements with that eminent Firm, as also with Messrs. COLLARD and COLLARD, to always keep a stock of

PIANOFORTES

by each of these celebrated makers, and we have been APPOINTED SOLE AGENTS in Western India for the sale of their instruments, which will be sold at the MAKERS' PRICES in LONDON, plus actual expense for importation charges.

LIST No. 57—1873.

JOHN BROADWOOD AND SONS

IRON GRANDS FOR EXTREME CLIMATES, IN SOLID MAHOGANY CASES.

			Compass.	Size.	Guineas.
No. 15	COTTAGE GRAND, mixed 2 and 3 unison scale, S raight Bracing		6½ Oct. C to A	5-11 by 4-3	85
No. 16	BOUDOIR GRAND, 3 unison scale	ditto	ditto ...7 Oct. A to A	7- 0 by 4-6	110
No. 17	FULL SIZE DRAWING-ROOM GRAND	ditto	ditto ... do.	8- 3 by 4-7	150

COLLARD AND COLLARD.

PIANOFORTES IN SOLID MAHOGANY CASES.

Manufactured expressly for extreme climates.

No. 8	METAL SEMI-GRAND, 7 octaves, 3 unison Treble, Brass bound	Guineas 110
No. 9	NEW SQUARE SEMI-GRAND, 7 octaves, with transverse strings	„ 90
No. 10	GRAND SQUARE, 7 octaves	„ 70

All the above with Patent Repeater action metal Pin Block, Tension Bars, bolted and screwed throughout.

AMERICAN ORGANS.

We have concluded very satisfactory arrangements for a Special Agency for the sale of AMERICAN ORGANS. The tone of the AMERICAN ORGAN is less reedy as compared with that of the HARMONIUM, while the attachment of the Knee Pedal produces an effect somewhat similar to the Expression Stop of the Harmonium. Another great advantage in the AMERICAN ORGAN is that the bellows cannot be forced, and as the strength of the REEDS is increased the liability to go out of tune is diminished.

ILLUSTRATED PRICE LISTS FREE BY POST ON APPLICATION.

HARMONIUMS.

The increasing demand for American Organs has induced HARMONIUM MAKERS to turn their attention to the improvement of the tone of that instrument. We have much pleasure in being able to say that our Mr. SOUNDY has personally selected a STOCK of HARMONIUMS of the VERY BEST DESCRIPTION from the BEST MAKERS. In the INSTRUMENTS we are now able to offer, the tone will be found divested of all that has hitherto been considered objectionable. This end has been obtained by using a larger and thicker tongue, and a new system of voicing, which renders the tone rich and organ-like.

MILITARY BAND INSTRUMENTS.

This important branch of our business has received our best attention, the very latest improvements in the construction of BAND INSTRUMENTS having been adopted by us. We have therefore confidence in maintaining the great reputation we have long enjoyed for the superiority of Tone and Finish of our instruments.

*** The attention of BAND PRESIDENTS, BAND MASTERS, and others is invited to our illustrated price list, which will be sent free by post on application.

STRING BAND INSTRUMENTS.

VIOLINS	VIOLAS	VIOLINCELLOS	BASSES.
Rs. 15 to 100	Rs. 30 to 150	Rs. 125 to 250	Rs. 150 to 300.

DRAWING-ROOM INSTRUMENTS.

FOR SOLO PERFORMERS.

GUITARS	CORNOPEANS	FLUTES	CONCERTINAS
Rs. 5 to 85	Rs. 35 to 120.	Rs. 10 to 75.	Rs. 10 to 200.
MINIFLUTES	SERAFINAS	FLUTINAS	ACCORDIONS
Rs. 35 to 80.	Rs. 85 to 180.	Rs. 25 to 50.	Rs. 18 to 35.
HARMONIFLUTES			PORTABLE HARMONIUMS
Rs. 125 to 300.			Rs. 80 to 300.

EVERY DESCRIPTION OF MUSICAL INSTRUMENT of the BEST QUALITY of TONE and FINISH in GREAT VARIETY and at the LOWEST PRICES.

VIOLIN AND GUITAR STRINGS.

NEW MUSIC

Received as soon as published.

A LARGE STOCK OF NEW AND POPULAR WORKS AT HALF PRICE,

OR FOUR ANNAS TO THE SHILLING.

MUSIC SENT OUT (IN BOMBAY) ON APPROVAL.

SOUNDY, BRESLAUER, & CO.,
MUSIC SALOONS.
BOMBAY.

MRS. LAKE,

MILLINER, DRESS-MAKER, OUTFITTER, SILK MERCER, &c.,

HAS the pleasure to announce to the Ladies of Bombay and those at Outstations, that she has just returned from England with a large and choice assortment of "ELEGANT GOODS," selected by herself from the best "PARIS" and "LONDON" HOUSES and which are now open for inspection at her SHOW ROOMS.

"UXBRIDGE HOUSE," 7, CLARE ROAD, BYCULLA, BOMBAY.

NOTICES.

WHEELER and WILSON SEWING-MACHINE MANUFACTURING COMPANY.

THE HIGHEST HONOURS

CONFERRED UPON ANY SEWING-MACHINE COMPANY HAVE BEEN AWARDED TO THE ABOVE COMPANY, AT THE

VIENNA UNIVERSAL EXHIBITION OF 1873,

IN ADDITION TO

THE GRAND MEDAL OF PROGRESS AND THE GRAND MEDAL OF MERIT

FOR THE EXCELLENCE AND PERFECTION OF THEIR SEWING MACHINES,

HIS MAJESTY THE EMPEROR OF AUSTRIA

HAS CONFERRED THE IMPERIAL ORDER OF

"FRANCIS JOSEPH,"

UPON THE

HON'BLE NATHANIAL WHEELER,

PRESIDENT OF THE WHEELER AND WILSON MANUFACTURING COMPANY OF NEW

COMMERCIAL INTELLIGENCE.

WEDNESDAY, 21st JANUARY.

EXCHANGE on London is weaker, and business has been done both in Bank and Credit Bills at easier rates than quoted yesterday. In Government Paper we have not heard of any improvement.

Bank Bills, 4 months' sight ..... 1s. 11¼d.
Bank Bills, 3 months' sight ..... 1s. 11½d.
Bank Bills, on demand ..... 1s. 11¾.
Documents, 6 months' sight ..... 2s. 0¼d.
Credit Bills, 6 do. ..... 1s. 11 15/16d.
Documents, 3 do. ..... 1s. 11¾d.
Credit, 3 do. ..... 1s. 11¾d.

On Calcutta Bank Bills, 60 days' sight nominal.
Do demand ..... 100¼ to 5/16.

On Madras 30 days' sight 99⅞
Do. demand ..... par

On China House Bills, 60 days' sight. 217.

GOVERNMENT SECURITIES.

Five-and-a-half per cent. 106¼
Four & half per cent. ... ... 102 } nomi.
Four per cent. ... ... 101 }
New French Loan 5 per cent, fully paid up of 1871 and 1872 ..... ½ per cent. prem.
New French Loan instalment paper of 1872 ... ½ ,, ,,
Paris Municipal Loan (Debenture Rs. 117) per Bond ..... 113 ex coupon.

Rates of discount at New Bank of Bombay—

Loans on Government Paper on demand		6 per cent
Fixed Loans on do.	to 3 months'	7½ ,,
Do. do.	over 3 do.	8½ ,,
Do. on Merchandize		9½ ,,
Cash Credit do.	to 3 months'	8½ ,,
Do. do.	over 3 do.	8½ ,,
Do. do.	.....	9½ ,,
Bank Bills		8½ ,,
Mercantile Paper		8 ,,

PRICES OF BULLION, &c.

Sovereigns, each ... ... Rs. 16-8
Carolus ... ... ,, 136
Mexican Dollars ... ... ,, 132
France ... ... ,, 136
Bar Silver... ... ... ,, 107
Gold Leaf ... ... ,, 17-2½
Bar Gold 10 oz. English 100 touch ... ,, 17-4
Australian Gold ... ... 100 touch ... ,, 17

FREIGHT REPORT.

WEDNESDAY EVENING.

Rates by steamers are firmer and a moderate amount of business has been carried through to-day at £2-15 both for wheat and cotton. By sail rates are quiet and unchanged.

London: Cotton ... Cases ... Seeds ... } No ship
Liverpool: Iron Ships Cotton ... £2 10s. 0d. / Wooden Ships ,, ... £2 10s. 0d. nominal / Myrabolams ... £2 5s. 0d. / Coir bdls ... £1 0s. 0d.
Seeds ... £2 5s. 0d.
Havre ... Cotton ... / Coffee ... } £2 17s 6d
Overland Steamers—
London ... £3 5s. 0d.
Venice ... £3 0s. 0d.
Trieste ... £3 2s. 6d.
Liverpool ... £3 2s. 6d.
Havre Cotton ... £3 10s. 0d.
Liverpool via Suez Canal ... Wheat ... £2 15s. 0d. / Seeds ... £2 15s. 0d. / Cotton ... £2 15s. 0d.
Sina ... Steamer Cotton ... Rs. 20 per ton. / ,, Opium ... Rs. 25 to 30 per chest. / Sailing Ships ... Rs. 4 per bale nominal
Calcutta ... Salt ... Rs. 4 per ton.
Calcutta to Bombay ... Rs. 15 port charges.
Mauritius ... Nothing doing.

BOMBAY BILL AND STOCK LIST.

TUESDAY, 20TH JANUARY.

MARKET dull and weak for Spinning and other shares.

BANKS.

No. of Shares	Nominal value per sh.	Paid up.	Last dividend.	Names.	Cash Rates per Share.
	Rs.	Rs.	p. a.		
100,000	100	all	9 p.ct.	Agra Bank ...	90
23,000	1,000	all	7½ p.ct.	Bank of Bengal ...	1,460
10,000	500	all	12 p.ct.	Do of Bombay New ...	750
10,000	500	106	12 p.ct.	Do 2nd Res. Issue ...	280
8,250	1,000	all	8 p.ct.	Do of Madras ...	1,120
10,000	250	all	8 p.ct.	Chartered Mercantile Bk. of L. L. & China ...	265
40,000	281½	all	12 p.ct.	Hong. & Shanghai Bank ...	430 nl
40,000	200	all	5 p.ct.	Chartered Bk. of L. & C. ...	200
10,000	250	125	6 p.ct.	National Bank of India ...	130
40,000	250	all	12 do.	Oriental Bank ...	495

RAILWAY COMPANIES.

.....	£20	219-220	p.c	G. I. P. Railway Consolidated Stock ...	234 ex d.
.....	£20	109-110	do.	Do. New £20 Shares ...	126
.....	£20	19-10??	do.	Ditto ...
.....	£100	1,000	do.	B. B. & C. I. Railway Co	1,125
.....	£18	198-??	do.	Do. New Shares ...

LAND COMPANIES.

4,000	3,000	all	Rs. 60	Colaba Land C ...	1,280
9,000	180	all	Nil.	Feere Land & Pier Co. Ld.	114
750	2,000	2,000	30p.c.	Mazagon Land ...	965
6,000	1,000	all	15p.c.	Port Canning Land Company, Limited ...	385

SPINNING AND WEAVING COMPANIES.

620	1,250	all	112½	Alexandra Spinning ...	1,530
800	2,500	all	140*	Alliance Spinning ...	2,790
300	2,000	all		Bhownuggur M. & P. Co.	1,975
800	1,000	all	60*	Bombay United ...	1,325
1,800	150	150	25*	Broach Mills ...	280
2,500	2,000	all	50p.	Dharumsey Spinning ...	1,750
750	2,000	all	200p.	Great Eastern ...	2,650
750	1,000	all		Jewraj Ballo Mills ...	1,315
1,500	1,000	all	75 p.	Manockji Petit's ...	1,340
900	1,000	all	100p.	Morarjee Spinning ...	1,300
800	2,500	a l	150 p.	Oriental ...	3,000
800	1,000	400	200 p.	Royal ...	2,275
300	1,000	all	...	Soonderdas Spinning ...	1,750

* Per share for the half-year.

PRESS COMPANIES.

150	5,000	2,850	100 p.	Akbar Cotton Press Co ...	1,500
200	2,000	1,100	150 p.	Albert Co. Kurrachee ...	900
100	500	all	15 p.	Albert Ginning Co ...	500
200	2,000	* 850	Nil.	Alexandra Press Co ...	215
150	12,000	1,000	100 p.	Apollo Press Co ...	5,500
200	2,500	all	...	Benar Cotton G. & P. Co.	1,000
200	2,000	all	200 p.	Bombay Press Co ...	900
200	500	all	50 p.a	Do New ...	275
500	1,000	1,000	100 p.	Broach Cotton Co ...	520
100	1,500	...	...	Carwar Company ...	900
500	1,000	all	40 *	Colaba Press Co ...	3,800
250	2,000	all	250 p.	East India Press Co ...	2,700
100	5,000	all	500 *	Fort Press Co ...	4,700
200	1,000	1,000	75 p.	Framji Cowasji Press C	420
300	1,000	all	70 p.	French Press Co ...	650
250	5,000	3,467	75 p.	Imperial Press Co ...	775
200	400	350	60 p.	Mofussil Press & G. Co.	5 0
600	2,000	5 00	...	Nicol Press Manuf. Co., Ld	1,900
125	2,500	750	125 p.	Prince of Wales Press ...	1,800
200	1,000	all	...	Sassoon's Press Co ...	(?)
400	750	750	125 p.	Scinde Press Co ...	515
150	1,000	750	...	Scinde and Punjab Cotton Press Co., Limited ...	1,125
37	1,500	1,350	Rs. 80	Victoria Press, Madras ...	1,175
150	800	all	80 p.a.	Vic. Cot. Gin & Press Co.	850
450	1,000	425	80 p.a*	Volkart United Press Co.	925

o Per share for the half year.

SALES AND PURCHASES.

PIECE GOODS.

There is very little doing, and prices, in the absence of any regular demand, are quite nominal. The following sales are reported to have been made by European firms yesterday :—

750 pieces Grey Shirtings 40 in. 39 yds. 7 lbs. at Rs. 4 4 0
500 ,, ,, ,, 45 ,, 39 ,, 9 ,, at ,, 6 2 0
150 ,, ,, ,, 45 ,, 39 ,, 7 ,, at ,, 4 7 0
1,900 ,, T. Red Mulls 40 ,, 20 ,, at ,, 3 8 6
480 ,, ,, ,, 40 ,, 20 ,, at ,, 4 6 0

COTTON.

Reuter's of the 20th instant reports the Liverpool market as closing dull, with Surats very dull, but prices, so far as our Indian sorts are concerned, show no quotable change. Fair Dhollerah is quoted at 5¾d. per lb., Oomrawuttee at 5¾d., Mid Orleans at 8 9/16d. and Mid Uplands at 16¾ cents per lb., there being a decline of 1/16d. in Orleans, and of ¼ cent. in Mid Uplands. Sales are given of only 10,000 bales, out of which 2,500 are Surats, and 2,000 on account of speculation and for exports. The day's receipt at Liverpool amount to only 3,000 bales, and those at U. S. ports to 39,000 bales. The Manchester market has been quiet but steady; 7 lbs are still quoted at 7s. 7¼ per piece, 8¼ lbs of 9s. 1¾, and 40's Mule at 1s. 1d. per lb., there being no change when compared with the former quotations except a nominal rise of ¼d. per lb. in 40s Mule. Withdrawals from the Bank of England to the extent of £123,000 are said to have been made for an unknown destination, but the money market still continues very easy as it is shown by our latest advices announcing a further reduction of ½ per cent. in the rate of discount charged by private bankers, which now stands at only 3 per cent. per annum. The market for coffee is still strong: M. P. Ceylon is quoted at 134, good or dinary native at 115, and Mysore at 110. The cotton market here continues extremely dull, and prices have further given way about Rs. 5 to Rs. 7 per candy. There has been almost no demand, and the purchases on European account amount to about 200 candies. The following are only our closing rates :—

New Oomrawuttee (Feb. delivery) ... ... Rs. 190 to Rs. 192
,, Akote (,, ,,) ... ,, 192 to ,, 194
,, Broach M. G. (March ,,) ... ,, 208 to ,, 210
,, Hingunghaut (Jan. ,,) ... ,, 228 to ,, 230
,, Dholleral (April ,,) ... ,, 175
Old Dholleral ... ,, 155 to ,, 162
,, Sawginned ... ,, 170 to ,, 175
,, Vingola ... ,, 165 to ,, 170

The following purchases were yesterday made by European firms :—

25 candies New Barsee ... at Rs. 185
50 ,, ,, ,, ... at ,, 188
25 ,, ,, ,, ... at ,, 189
50 ,, ,, ,, ... at ,, 192
10 ,, ,, Veraval ... at ,, 173
25 ,, ,, Hingunghaut ... at ,, 230

BOMBAY, BARODA, AND CENTRAL INDIA RAILWAY.

Approximate Return of Traffic for the Week ending 17th January 1874.

Open 411¾ Miles. Rs. a. p.

Coaching ...	33,923	0 0
Merchandise ...	47,602	0 0
Earth Trains ...	566	0 0
Electric Telegraph ...	513	0 0
Total Rs. ...	81,936	0 0

Corresponding week in January 1873.
Open 389½ Miles.

Coaching ...	40,030	0 0
Merchandize ...	45,920	0 0
Earth Trains ...	1,004	0 0
Electric Telegraph ...	608	0 0
Total Rs. ...	87,162	0 0
Decrease Rs. ...	5,226	0 0

SHIPPING.

ARRIVALS.

Jan.	Vessel.	Commander.	From.
21	Cashmere ...	Moyes ...	Newcastle, Sept. 16.
	Accrington ...	Christie ...	
	Zephyrus ...	Dennis ...	North Shield, Aug. 28.
	H. M. S. Dalhousie.	Warner ...	Kurrachee, Jan. 19.
	Nio (s) ...	Pinkney ...	London.
	Norah Greame ...	Cape ...	Liverpool.

DEPARTURES.

Jan.	Vessel.	Commander.	Destination.
21	Lorne (s) ...	Butcher ...	Liverpool.
	Rutlandshire ...	Morgan ...	Moulmein.

The following vessels were entered out for loading yesterday :—
Ship Contest, to Liverpool.
Ship Annot Lyle, to Liverpool.

CALCUTTA.

ARRIVALS.

Jan.
16 Himalaya (s) ... Heasman ... Moulmein, Jan. 8.
Arabia (s) ... Barclay ... Rangoon, Jan. 12.
Slieve Donard ... Grant ... Liverpool, Sept. 27.
Ochin ... Milligent ... Liverpool, Sept. 25.
Eliza A. Kenney ... Pitman ... Galle, Dec. 6.

DAILY IMPORTS.—21st JANUARY.

FROM LONDON.

Lorne, s.—3 packages hardware, Esmail Abdoolrehmon; 1 cask glassware, Soomar Bhima; 4 cases cheese, Ellias Allana.

FROM GENOA

Arabia, s.—140 (?) claret, Stearns, Hobart & Co.; 2 cases saffron, Albert, Kunkler & Co.

DAILY EXPORTS.—21st JANUARY.

FOR LIVERPOOL.

Mistress of the Seas—200 bales cotton, H Clason & Co.
W. H. Atkinson, s.—350 cwts hemp, Nanjee Luckmidas; 30 bales wool, Chimmdas Madhowdas; 55 bales cotton, Coorjee Lilladhur; 250 bales cotton, Vurdhman Poonsey & Co; 40 bales wool, Parshotum Kesowjee; 32 bales cotton, Motecelall Rathsey; 200 bales cotton, Nusseerwanjee Maneckjee & Co; 250 bales cotton, Killick, Nixon & Co.
Duraven, s.—100 bales cotton, S L Macnaghten; 200 bales cotton, Killick, Nixon & Co; 507¼ cwts myrabollams, Ramjee Roychund; 115 bales cotton, Dayall Jewraz; 115 bales cotton, Mooljee Lilladhur.
Muriel, s.—297 cwts coir yarn, Soonderdas Mooljee; 500 bales cotton, Gaddum & Co; 57 bales cotton, W Nicol & Co; 54 bales cotton, Dhurumsey Purshotum.
South Tyne, s.—51 bales wool, Cullianjee Govindjee; 500 bales cotton, Gaddum & Co; 355 cwts. hemp, Mudhowjee Moonjee.
Consette, s.—1,200 packages wet dates, Pranjeewandass Hurjeewandass,
Bi nefactress, 150 bales cotton, Lyon & Co; 50 bales cotton, Volkart Brothers.
Lady Allan, 600 cwts. galls, Visrambhoy Ebram.

FOR LONDON.

China (s), 80 cases olibanum, Abdoola Mamum.
Malwa (s), 15 bundles E. teeth, Suckoor Futtaybhoy.

FOR VENICE.

Malwa (s), 100 bales cotton, Gaddum & Co.; 50 bales cotton, W. Nicol & Co.

FOR TRIESTE.

Stamford (s), 199 bales cotton, W. Nicol & Co.

FOR MARSEILLES.

Arabia (s), 69 cwts gingelly seed, Alsen Riebe & Co.
Malwa (s), 200 bales cotton, Goddum & Co.

FOR HONGKONG.

Delhi (s), 105 chests opium, David Sassoon & Co; 26½ chests opium, N. J. Abram.

MILITARY.

ARRIVALS.—JANUARY 20.

Moyle, Colonel, 28th Regiment N. I., on duty, from Poona.
Robertson, Lieutenant-Colonel, 28th Regiment N. I., on duty, from Poona.
Singleton, Captain, 28th Regiment N. I., on duty, from Poona.
Gordon, Major, 28th Regiment N. I., on duty, from Poona.
Leggatt, Surgeon, 28th Regiment N. I., on duty, from Poona.
Wakefield, Major, 83rd Regiment, on leave, from Poorundhur.

JANUARY 21.

Impey, Major, Bengal Staff Corps, on leave, from Gualior.

DEPARTURES—JANUARY 21.

Wallace, Colonel, Royal Artillery, on duty, to Mhow.

GOVERNMENT OF INDIA ORDERS.

(*Gazette of India*, Jan. 17.)

HOME DEPARTMENT.

The following promotions in the British Burmah Commission are sanctioned by the Govr Genl in Council, with effect from the 10th July 1872 :—

Mr R O D Lloyd, Town Mag, 2nd grade, to be placed in that commission as an Asst Commr, 1st grade.
Mr S Smith, Asst Commr, 2nd grade, to be Asst Commr, 1st grade.
Mr J Davis, Asst Commr, 3rd grade, to be Asst Commr, 2nd grade.

The Govr Genl in Council is pleased to permit Mr W Johnston to resign H M's Civil Bengal Service, with effect from the 12th Nov last.

Consent on the confirmation of Sir G E W Couper, Bart, and C B, in the appointment of Chief Commr of Oudh, the following promotions are sanctioned in the Oudh Commission :—

Mr C Currie, Offg Judicial Commr, is confirmed in that appointment.
Mr P Carnegy, Depy Commr, 1st grade, to be a Commr.
Mr H M King, Depy Commr, 2nd grade, to be Depy Commr, 1st grade.
Mr W Glynn, Depy Commr, 3rd grade, to be Depy Comr, 2nd grade.
Mr W C Wood, Asst Commr, 1st grade, to be Depy Commr, 3rd grade.
Major A E Wilkinson, B A, Asst Commr, 2nd grade, to be Asst Commr, 1st grade.
Mr J M C Steinbelt, Asst Commr, 3rd grade, to be Asst Commr, 2nd grade.

The undermentioned Officers of H M's Bengal Civil Service having obtained certificates of high proficiency in Urdu and Bengali, respectively, have been presented with the authorized donation of Rs 1,000 each :—

Urdu—Mr E Stack, 2nd Asst Secy to the Govt of the N-W Provinces.
Bengali—Mr J F Bradbury, Offg Joint Mag and Depy Collr, Backergunj.

The Govr Genl in Council has been pleased to appoint Mr J C Nesfield, Inspector of Schools and Offg Director of Public Instruction in British Burmah, to be Director of Public Instruction in Oudh.

DEPARTMENT OF AGRICULTURE, REVENUE AND COMMERCE.

Consequent on the departure on furlough of Major Vanrenen, Offg Depy Supt of Revenue Survey, 1st grade, the undermentioned promotions are made in the Revenue Survey Dept, with effect from the 1st Dec 1873 :—

Lieut Col R E Oakes, Depy Supt, 2nd grade, to officiate as Depy Supt, 1st grade.
Capt W Barron, Depy Supt, 3rd grade, to officiate in the 2nd grade.
Capt E W Samuells, Asst Supt, 1st grade, to officiate as Depy Supt, 3rd grade.
Mr E C Barrett, Asst Supt 2nd grade, to officiate in the 1st grade.
Mr W E A James, Asst Supt, Mysore Revenue Survey, is promoted from the 4th to the 3rd grade, with effect from the 2nd Oct 1873.
Capt J W M Anderson, Asst Supt, Mysore Revenue Survey, is promoted from the 2nd to the 1st grade, with effect from the 27th Nov 1873.

FOREIGN DEPARTMENT.

The following temporary appointments are sanctioned in the room of Lieut Col H M Elliott, Offg Commr of the Nagar Div, Mysore, proceeding on furlough to Europe :—

Mr L Ricketts, Offg Depy Commr of the Bangalore Dist, to officiate as Commr of the Nagra Div.
Major A W C Lindsay, Asst Commr of the 1st Class, and Offg Judge of the Small Cause Court at Bangalore, to officiate as Depy Commr of the Bangalore Dist.
Capt H M S Magrath, Asst Commr of the 4th Class, to officiate as Judge of the Bangalore Small Cause Court.

FINANCIAL DEPARTMENT.

Subject to the approval of the Secy of State for India, furlough for eight months, is granted to Mr C W Hutchinson, Post Master Genl, N-W Provinces.

AGENCY GOVERNOR GENERAL FOR CENTRAL INDIA.

Major E C Impey, Offg Political Agent at Gwalior, is granted leave of absence for thirty days to proceed to Bombay to appear before a Medical Board preparatory to proceeding on furlough to Europe on medical certificate.

PUBLIC WORKS DEPARTMENT.

Mr J Lee is appointed to the P W Dept as an Asst Engr, 1st grade on probation, and posted to the Sindia (State) Railway. The services of Mr W F F Hancock, Ex Engr, 2nd grade, Mily Works Branch, are temporarily placed at the disposal of the Govt of N-W Provinces.

Col A Taylor, C B, R E Chief Engr, 2nd Class Mily Works Branch, is granted one month's preparatory leave from 15th Jan, prior to proceeding on furlough to Europe.

Lieut Col L Russell, R E, Superdg Engr, 1st grade, Mily Works Branch, is appointed to officiate as Chief Engr of Military Works, during the abs nce of Col Taylor on furlough, or till further orders.

Mr A J Oldham is appointed t the P W Dept as a temporary Asst Engr 2nd grade, and posted to the Irrigation Branch, Bengal, for survey duty.

Mr J F Birkinshaw, Asst Engr, 1st grade H H the Nizam's (State) Railway, has passed the examination in the native languages according to the departmental standard.

Lieut J E Broadbent, R E, is appointed to the P W Dept as an Asst Engr, 1st grade, and posted to the Mily Works Branch.

Mr M R Lickersteen, Asst Engr, Feerozepore Div, is granted three months' privilege leave from 15th Dec 1873, or such date as he may be able to avail himself of it.

Major J Brown, R E, Ex Engr, 2nd grade lately employed on special duty at Murree, is appointed to the charge of the Rhotuse Div, Special Mily Works Branch.

TELEGRAPH DEPARTMENT.

Mr G W Sealy, Asst Supt, is appointed to officiate as Supt, Madras Coast and Sub-Marine Telegraph, during the absence on furlough of Mr Betts, or until further orders.

MILITARY DEPARTMENT.

The services of Major Genl C A Barwell, C B, of the Bengal Staff Corps, are placed temporarily at the disposal of the Foreign Dept.

The services of the undermentioned Officers are placed temporarily at the disposal of the Govt of Bengal, for special employment under the Commr of Patna :—

Lieut-Col G B Fisher, Bengal Infy.
Lieut-C l I S S Boulderstone, Bengal Staff Corps.
Major C A de Kantzow, Bengal Staff Corps.
Capt W Barron, Depy Supt, 3rd grade, to officiate in the 2nd grade.
Capt J W Taylor, Bengal Staff Corps.
Col H H Maxwell, C B, of the R A, Supt of the Gun Foundry, Cossipore, is allowed leave of absence for one month, with effect from the 9th Feb 1874, to visit Bombay, preparatory to proceeding on furlough to Europe on private affairs.

The following promotions are made in the Commissariat grade of the Army Commissariat Dept.

Permanent—Lieut-Col W Boggs, Depy Asst Commissary Genl, 2nd Class, to be Depy Asst Commissary Genl, 1st Class; Capt G M Graham, Sub-Asst Commissary Genl, 1st Class, to be Depy Asst Commissary Genl, 2nd Class; Capt E M L Marriott, Sub-Asst Commissary Genl, 2nd Class, to be Sub-Asst Commissary Genl, 1st Class; and Maj S A T Judge, Sub-Asst Commissary Genl, 3rd Class, to be Sub-Asst Commissary Genl, 2nd Class, from 22nd Nov 1873, in succession to Lieut-Col H R Wroughton, Depy Asst Commissary Genl, 1st Class, deceased.

Temporary—Col A Macqueen, Depy Asst Commissary Genl, 2nd Class and Actg Depy Asst Commissary Genl, 1st Class, to act as Asst Commissary Genl, 2nd class; Lieut-Col J B Cox, Sub-Asst Commissary Genl, 1st Class, and Actg Depy Asst Commissary Genl, 2nd Class, to act as Depy Asst Commissary Genl, 1st Class; and Capt W R Bunbury, Sub-Asst Commissary Genl, 2nd Class, and Actg Sub-Asst Commissary Genl, 1st Class, to act as Depy Asst Commissary Genl, 2nd class, from 27th Dec 1873, during the absence on leave to Europe of Lieut-Col W Briggs, Depy Asst Commissary General, 1st Class, and Actg Asst Commissary Genl, 2nd Class, or until further orders.

The services of Surg A D Sinnam, of the Medical Dept, in Civil Medical Charge of Muttra, are replaced at the disposal of H E the C-in-C.

The undermentioned officer has been permitted to proceed to Europe on furlough on private affairs :—

Lieut-Col (Bt Col) J P Richardson, C B, of the Bengal Staff Corps, Commdt, 6th Bengal Cavry, for two years.

Surg M H Lackersteen, having been absent without leave since the 28th March 1872, has been removed from the list of the Bengal Army.

Capt A J Shepherd, of the Bengal Staff Corps, promoted to the rank of Capt, is permitted to retain the appointment of Adjt of the 4th Punjab Infy, Punjab Frontier Force, with effect from the 20th Dec 1872.

The undermentioned Officer is permitted to proceed to Europe, on furlough, on private affairs :—

Surg B Harvey, M B, of the Med Dept, in medical charge, 1st Regt Central India Horse, for 18 months.

H E the Governor General in Council is pleased to make the following appointments :—

PUNJAB FRONTIER FORCE.

Peshawur Mountain Battery—Lieut W H Frith, of the RA, to be 2nd Subaltern, vice Lieut W Aitken, appointed 1st Sub-Itern.

Hazara Mountain Battery—Lieut C C Lindsay, of the R A, to be 2nd Subaltern, to fill an existing vacancy.

Granting furlough to Europe on medical certificate to the undermentioned officer :—

Surg Major A A Mantell, M D, of the Med Dept, for 18 months.

ORDERS BY THE COMMANDER-IN-CHIEF IN INDIA.

Adjutant General's Office, Simla, 2nd Jan. 1874.

With the sanction of the Govt of India, the C in-C is pleased to attach Lieut Col R Baigrie, C B, By St C, to H E's Personal Staff, as a temporary arrangement with effect from the 16th Dec 1873.

In anticipation of the approval of H R H the Field Marshal Commanding-in-Chief, Lieut A Smith, 2nd Batn 1st Foot, is directed to proceed to England, for duty at the Regimental Depot Lieut Smith's services are available for duty with troops on the voyage.

Lieut H N Jervois, E Battery 19th Bgde, having been appointed to do duty with C Italy of that Bgde, is directed to proceed from Sectapore on private officers, to Bareilly, travelling at the public expense.

The leave on private granted to Lieut M A Gray, S C, 2nd Wing Subaltern 38th N I is cancelled.

The following orders are confirmed :—

Allahabad Division Order, dated the 2nd Dec 1873, directing the undermentioned medical officers to do duty at Allahabad until further orders :—

Surgn Maj W Jay, Surgn W C Boyd, Surgn J H Jeffcoat, Surgn W H Ramsbotham, M D, Surgn J Robinson, Surgn J T M Symons M D, and Surgn F A Davy, M D.

Dated the 5th Dec 1873, directing Surgn J H Wright to proceed with a detachment of the 4th Batn Rifle Bgde to Umballa, and on arrival there to report himself to the Depy Surgn Genl for duty.

Dated the 5th Dec 1873, directing Surgn P Shepherd, M D, 4th Hussars, to proceed in medical charge of drafts of the 4th Batn Rifle Bgde to Umballa, and Surgn W Duncan, M D, to proceed in medical charge of the drafts of the 1-6th, 1-9th, and 80th Regts to Meean Meer.

The above medical officers on arrival at their respective stations will report themselves to the Depy Surgns Genl of the circles for further orders.

Dated the 6th Dec 1873, directing the undermentioned medical officers to proceed to the stations specified opposite their names, and report themselves for duty to the Depy Surgns Genl of the different circles :—

Surgn Maj W B Ramsbotham, M D, Meean Meer, Surgn Maj J Paxton, M D, Surgn Maj J H Jeffcoat and Surgn Maj J Robinson, Umballa; Surgn Maj W C Boyd, and Surgn Maj W Jay, Lucknow; E Hopkins, Meerut; Surgn Maj J T M Symons, M D, and Surgn F A Lavy, M D, Morar.

Cachar Station Order, dated the 12th Sept 1873, appointing Surgn J J Monteath, M D, to the medical charge of the 3rd N I vice Surgn J A T Lang, deceased.

Simla, 10th Jan.

The Commander-in Chief is pleased to direct the following posting and transfer of General Officers :—

Maj Genl S'r J Brind, K C B, to the Allahabad Division.

Maj Genl the Hon'ble A E Harding, C B, to the Meerut Division.

The Commander-in-Chief in India is pleased to sanction the retirement and to make the f llowing appointments :—

Royal Artillery—Subject to approval by Her Majesty, Lieut J hn Mitchell Salmond is permitted to retire from the service by the resignation of his commission, dated 31st Dec 1873.

6th Bengal Cavalry—Capt G A A Baker, 2nd in Command, to officiate as Comdt during the absence on furlough on medical certificate, of Col Richardson, dated 31st Dec 1873.

Capt R M Jennings, 2nd Squadron Officer, on return from furlough, to officiate as 2nd in Command, vice Baker dated 31st Dec 1873.

Capt E H E Kauntze, 3rd Squadron Officer, to officiate as 2nd Squadron Officer, vice Jennings, dated 31st Dec 1873.

Capt R W Sartorius, 1st Sindh Horse, on return from furlough, to officiate as 3rd Squadron Officer, vice Kauntze, dated 31st Dec 1873.

Local rank is assigned to the undermentioned officers :—

Medical Department British Service—Surgn Maj J C Johnston, 43rd L L, to rank as Surgn Maj from the 3rd Nov 1866.

Surgn Maj J H Jeffcoat to rank as Surgn Maj from the 5th Aug 1870.

Surgn Maj J Robinson to rank as Surgn Maj from the 22nd Sept 1867.

Surgn Maj J Paxton, M D, to rank as Surgn Maj from the 22nd April 1870.

The following order is confirmed :—

2nd Bn 60th Rifles—Regimental order, dated the 31st Oct 1873, appointing Lieut A J Brander to act at Instructor of Musketry during the time Lieut W Tilden is undergoing a course of garrison instruction, or until further orders, with effect from the above date.

The undermentioned officers have leave of absence :—

11th Hussars—Vet Surgeon C Percivall, for six months, to remain in England, on private affairs, in extension of the leave granted 12th April 1873.

Royal Artillery—Vet Surgn A Pitcher, (F Bay 19th Bgde), for Bombay, for one month from date of departure, to appear before a medical board; and thence to England, overland, from date of embarkation, on the same account.

26th Foot—Lieut W H Marriott, for one month from date of leavin regiment, to port of embarkation; and thence to England, or fifteen months from date of embarkation, on private affairs.

41 t Foot—Paymaster E H O'Dowd, from the 24th Jany 1874, until the arrival of the regiment at Bombay, to proceed to Calcutta, for the purpose of undergoing an examination in the native languages.

66th Foot—Lieut H J Tollemache, to England, for six months from date of embarkation, on urgent private affairs.

70th Foot—A Saltmarshe to port of embarkation, for one month from date of quitting regimental quarters; and thence to England, for six months from date of embarkation, on urgent private affairs.

92nd Foot—Capt M Hope, from the 20th April to the 29th Oct 1874, to remain in England, on private affairs, in extension of the leave granted him, 4th Dec 1873.

Staff Corps—Lieut Col T Fisher, (Deputy general duty at Moradabad), to port of embarkation, for one month from date of availing himself of it, preparatory to furlough to Europe, on private affairs.

Bengal Infantry—Lieut Col (Brev Col) J M Earle, (doing duty at Dinapore), to the port of embarkation, for one month from date of availing himself of it, preparatory to furlough to Europe, on private affairs.

Indian Medical Service—Surgn Maj G R Pemberton, M D, (45th N I), to Bombay, for thirty days, from the 8th Dec 1873, to appear before the standing medical committee, preparatory to furlough to Europe, on medical certificate.

POSTAL NOTICES.

DEPARTURE OF OCEAN MAILS.

	Date.	Mail. Hour closes.	After-packet.
United Kingdom ...	Jan. 26	5-30 P.M.	6-30 P.M.
Kurrachee ,,	,, 23	11 A.M.	12 A.M.
Persian Gulf via Kurrachee. ,,	,, 30	11 A.M.	12 A.M.
Australian ...	Feb. 7	4-30 P.M.	No after packet
China ...	Jan. 27	4-30 P.M.	
Mauritius, Reunion, &c. ... ,,	,, 26	5-30 P.M.	6-30 P.M.

OVERLAND MAIL.

The Overland Mail Steamers of the P. and O. S. N. Company leave Bombay during the second half of the current year.

Letters will be received at the General Post Office up to 5-30 P.M.

Newspapers, Books, and Patterns, up to 3 P.M.

Registered Letters up to 2 P.M. Letters presented for registration will be received between 2 and 4 P.M. on payment of an additional fee of 2 annas on each letter. The additional fee to be paid in stamps affixed to such letters.

Late letters, if fully prepaid by means of stamps in respect both of postage and of late letter fee (4 annas each), will be received at the Pier Post Office from 5-30 P.M. to 6-30 P.M.

The latest hour for posting Overland covers at the several Branch Post Offices will be 1-30 P.M.

Fully prepaid letters will be received on board the Overland Mail Steamer after 5 P.M. up to starting time (7 P.M.) by the payment of an additional fee of Eight Annas. All others will be refused.

The postage chargeable on letters sent to the countries mentioned below *through Trieste* is as follows :—

	Present Rates per ½ oz. Annas	Revised Rates. Pics.
Austria, Luxemburg German States, Austrian Post Offices in Turkey ...	8	8. 0
Belgium, Denmark, Netherlands, Switzerland, Moldavia, Wallachia, Servia ...	9 4	9 0

The next Overland Mail Steamer will leave Bombay as under :—
7 P.M.
Monday ... Jan. 26.

POSTAGE BY THE BRINDISI ROUTE.

The Postage rates chargeable on Correspondence forwarded via Brindisi, "to the United Kingdom, or places served through the United Kingdom, are as follows :—

For the United Kingdom.

Each Letter per ½ ounce—annas 8.
Each Newspaper per 4 ounces—annas 2.
Each Book or Pattern Packet not exceeding one ounce—1 anna and 4 pie; not exceeding 2 ounces—annas 2, 8 pies; not exceeding 4 ounces—annas 4, 8pies; every additional 4 ounces—annas 4 8 pies.

The full prepayment of Correspondence forwarded via Brindisi is optional and all covers not fully prepaid will, unless specially marked by the senders for transmission by any other route, and conformations conditions, be forwarded via Southampton

CHINA MAILS.

China Mail Steamers will leave Bombay as follow :—

4 P.M.	4 P.M.
Tuesday ... Jan. 27	Tuesday ... Feb 10

Registered letters will be received until 1 P.M. on the respective days.

AUSTRALIAN MAILS.

The next Australian Mail will leave as under :—
Saturday ... Feb. 7

MAILS FOR KURRACHEE AND PERSIAN GULF.

Kurrachee and Persian Gulf steamers will leave as under :—
Friday ... Jan. 23 Monday ... Jan. 26
,, ...† ,, 30

† Persian Gulf steamer.

MAURITIUS MAILS.

Mails from Bombay to Mauritius and Reunion will be despatched as noted below :—

Supplemental date.

Monday ... Jan. 26

POSTAGE ON LETTERS FOR ZANZIBAR.

Under a Treasury Warrant received from Her Majesty's Post Master General, the postage on letters for Zanzibar forwarded via Bombay to Aden by the Mail Steamers of the P. and O. S. N. Company, and thence by the B. I. S. N. Company's Vessels, is increased from 4 annas to 8 annas per half ounce.

1. Prepayment in full by this route is compulsory.
2. Letters forwarded by this route and by the continuation of the line to Mozambique, Delagoa Bay, Natal, and the Cape of Good Hope, will also be subject to an increase from 4 annas to 8 annas per half ounce.
3. Letters forwarded by this route can be registered only for Natal and the Cape of Good Hope, the registration fee being 4

MILITARY ITEMS.

The detachment of H. M.'s 4th Rifles is expected to arrive at Asseerghur on Wednesday of next week.

The detachment 16th Regiment N. I. will leave Asseerghur for Mhow on being relieved by the detachment 4th Rifles on the 30th instant.

The services of Lieutenant E. Balfe, attached to the 2nd Regiment N. I. (Grenadiers), have been placed at the disposal of the Government of India for employment in the Public Works Department.

Captain P. A. Browne, Staff Corps, Adjutant 29th Regiment N. I., or 2nd Belooch Regiment, has been allowed furlough to Europe for 161 days, from date of departure in March next, under the furlough regulations of 1868.

The *Gazette of India* contains a notice from the Secretary of State that Surgeon R. M. H. Lackerstein, having been absent without leave from the 28th March 1872, has been removed from the list of the Bengal Army.

Lieutenant S. J. Dunlop, Bengal Staff Corps, has been allowed to proceed to Europe, on medical certificate, under the furlough regulations of 1868, in anticipation of the furlough which will be granted to him by the Government of his own Presidency.

Lieutenant G. B. N. Martin officiates as Commandant of the Peshawar Mountain Battery during the absence on furlough of Captain J. Charles, and Major H. C. P. Rice as Commandant of the 1st Sikh Infantry during the absence on furlough of Lieutenant-Colonel J. P. W. Campbell.

A correspondent writes to the *Mofussilite* from Bareilly on the 14th—"Until very recently the troops at this station have consisted only of six companies and head-quarters of the 1-5th Fusiliers and the 11th N. I. The 16th Bengal Cavalry under command of Captain Topham, from Peshawur, however, strengthened our modest force about ten days ago. Besides, a Battery of Artillery C-19th from Mooltan is expected here on the 16th instant, when the Brigade will be complete.

The 92nd Highlanders marched into Mooltan on the morning of the 13th, preceded by the band of H. M.'s 41st. It would indeed be hard, to find a finer body of men than those composing the 92nd. Four-fifths of the regiment appear to be under thirty years of age. This is the first Highland regiment that has been stationed here, and crowds of natives assembled to witness their arrival. The regiment is encamped on the parade ground in front of the barracks, where it is supposed they will remain until the 41st leaves for Aden, which it is said they will do about the 1st of February.—*Correspondent, Mofussilite.*

What law, if any, regulates the award of good service pensions in the Indian Army? The last we noticed was in favour of Lieutenant-Colonel Brown, an officer of the 12th Bombay Infantry, who retired from the service in November 1854, —nearly twenty years ago. And we see that a pretty liberal allowance of such pensions has fallen to the Madras Army also. But have not the Bengal officers—remembering the events of 1857 —earned their title rather to more than fewer of such boons? We were lately reminded of a strong case in point, upon reading some unpublished MSS. of great interest, with regard to the period which immediately preceded the arrival of General Neil at Benares. The true story of those few most critical days shows how absolutely the safety of that important place was due to the vigilance, the courage, and sagacity of the officer then in command and not, as the General himself cheerfully admitted, to any merit of his own. But Neil temporarily superseded, and by his brilliant repute eclipsed, his less conspicuous junior—a man who also had done good service in the field. Praise and thanks were certainly bestowed by Government without stint, and although only a Lieutenant-Colonel, the flattering distinction of the rank of Brigadier, to prevent his further supersession; but to this day nothing more substantial. May we bring the case to the notice of the authorities as merely a typical one, and suggest that when the next good service pension is ailable, due inquiry may bring half a dozen such cases to light?—*Pioneer.*

THE STATE OF THE MONEY MARKET.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

Sir,—The recent active movements in the exchange and money markets in this city must have taken most people thoroughly by surprise. All who care to examine into the "reason why" must admit that much astonishment is not by any means unnatural. But a very short time ago—on the 12th instant—our money market was abundantly supplied with means for which it was a matter of some difficulty to find a safe investment yielding a return of 6 per cent. per annum; in our exchange market the demand for sterling was by no means very strong at 1s. 10⅞d. per rupee; while we were in telegraphic communication with England and China, in both of which places money was cheap, and from which almost any amount of money and bullion was procurable within a period of a month's time at comparatively cheap rates. We were consequently in a state of absolute quiescent and secure inactivity.

Within a day or two all this was changed: it was with difficulty that money could be had, even on the security of Government paper with a margin of from 5 per cent. to 10 per cent, at a less rate than from 9 per cent. to 10 per cent. per annum; the Banks were eager drawers of sterling at from 1s. 11⅛d. to 1s. 11⅜d. per rupee; while shares, even of first class, safe, and well-conducted establishments, were absolutely for the time unsaleable at any price. Now what was the cause of a change so great, and so unexpected by every one that for a time the natural course of commerce and trade was completely upset? There was no such sudden or great increase in the export or local trade, as would lead to almost any rise at all in the rates of money or exchange, further than that usually expected about this season and for which every one was fully prepared; there was no sudden commotion or panic in any of the other great commercial centres with which we are in commercial correspondence; there was no war or rumour of war between great nations which could in any way affect us.

There was but one cause, and that was the action of the Presidency Bank. A day or two before the 15th inst., it became generally known that, in consequence of a notice from Government that they were about to make a heavy demand on the Treasury Balance, not only would the rate of discount be raised 2 per cent, all round, but that all discount and accommodation business of every sort would for the present be discontinued. The result was inevitably a semi-panic. Now what were the demands of Government on the Bank of Bombay, and how came they to be pressed with such startling suddenness as to paralyze, for the moment, the action of the Bank, upon whose movements the interests of our local trade so greatly depend?

The demand is stated to have been for 60 lacs —some say for 100 lacs—the actual amount drawn is said not to exceed from 11 to 12 lacs.

A moment's reflection must have satisfied any one conversant with banking affairs (more especially the manager of the Presidency Bank, the most conversant of any as to the difference between Government *notices* and Government *action*) that a notice merely of demand even for the larger amount, although justifying a hardening in the rate of discount and a gradual and cautious decrease in the amount of his discount and accommodation business, was neither so sudden, nor so great, as to reasonably create any great alarm as to its effect upon the Bank's cash balances, or upon the outside market. The action then of the manager in *rushing* the rate 2 per cent. all round on 15th inst., and much more so in declining all business at any rate whatever, was simply as inexplicable as it most certainly was weak and unbusiness-like.

Compare with this weak action the cautious conduct of the manager of the Bank of Bengal, who presumably received no further notice than was given to the Bank of Bombay, and upon whom the demands of Government were undoubtedly, even comparatively, for a much larger amount. Scenting the coming tightness in the money market from afar he gradually raises his rates, while he cautiously decreases his discounts, thus allowing the course of trade and exchange gradually to accommodate itself to the altered circumstances of the day. So far back as 17th December last he sounded the first faint note of alarm by raising his rate by ½ per cent.: this was followed on 2nd January by a further rise of 1 per cent., on 7th by a rise of 1½ per cent., and on 15th by a final rise of 1 per cent., making a total rise of 4 per cent., but so ably done that the effect was as nothing compared to the solitary sudden rise of 2 per cent. by the Bank of Bombay on 15th January, whose manager seems to have quietly and complacently closed his eyes to all the menacing signs of the coming storm. The result was that every business of even comparatively a speculative nature was brought to a standstill: shares were unsaleable at any price, and the same might even almost be said of Government paper.

Now one—*the great*—duty of the Presidency Banks, and to enable them to perform which with greater ease and certainty the Government aid and partly direct them, is so to assist and sustain the natural course of commerce and trade in times of difficulty, as to avoid as far as is possible those recurrent periods of disaster and panic the consequences of which are for the time so fatal to the trade and commercial prosperity of any place, however rich and important. Great pity may not be the due of the constant or professional speculator, but permanent and *bonâ fide* investors have a right to demand that there shall be no such conduct on the part of the Presidency Bank as to cause a sudden and great fall (unless under unforeseen or inevitable circumstances) in the shares of safe and ably conducted establishments, in which they may have invested their whole means of existence, and which they may suddenly find on their hands unsaleable at any price.

What then is to be said of the manager of the Bank of Bombay when we find him, instead of using his utmost endeavours for the prevention of a panic, actually and *causelessly* becoming the means of bringing one upon us, without rhyme or reason?

Not only was there no such scarcity of money, either in the Bank's own coffers or in the bazaar, as to cause alarm, but, as I formerly mentioned, we were within easy and early communication with two unfailing sources of ample supplies. A hint to the exchange banks a month ago that there was a likelihood of dearer money in Bombay would have increased our stock of money at the present time by at least 200 lacs of rupees; as it is, the sudden and great rise in our rates has not only had a corresponding influence on the price of bullion at home, which has risen in sympathy, but is very likely to attract double the above-named sum to our city, for which it will be very difficult to find remunerative investment or means of return. Already the reaction has commenced, and before another fortnight is over things will have returned almost to their normal condition. It must be the hope of every well-wisher to the prosperity of Bombay that we may not again be causelessly and feebly disturbed by such a

PANIC IN A TEA-POT.

Bombay, 18th January.

BOMBAY.

Criminal Sessions.—Up to yesterday ten cases had been committed to the ensuing Criminal Sessions, which commence on the 2nd proximo, under the presidency of Sir Charles Sargent.

Refusal of Duty.—John Wilson and two other seamen of the ship Benton were charged before the Senior Magistrate yesterday with refusal of duty, and were sentenced to three weeks' rigorous imprisonment each.

Khan Bahadoor Dustoor Noshirwanjee Jamaspjee, the high priest of the Parsees in the Deccan, has, we learn, been raised to the rank of a first class Sirdar of the Deccan by the Bombay Government of Sir Philip Wodehouse.

Counterfeits Coin.—The Senior Magistrate yesterday committed Abdoola Meeyan Duraz to trial at the next Criminal Sessions for having in his possession four counterfeit coins, knowing them to be such and endeavouring to utter them.

Assault on Board-ship.—At the Fort Police Court yesterday, before Mr. Nana Morojee, J. O'Donnell, a seaman of the ship Rutlandshire, was charged with assaulting an officer of the ship. He pleaded guilty and was sentenced to a fortnight's rigorous imprisonment.

Arrival of a Parsee Missionary.—The Rev. Mr. Hormusjee Pestonjee, Baptist missionary, arrived in Bombay on Monday last by the steamer Good Hope, and left for Poona on Tuesday to take up missionary work at that station, in succession to the Rev. Mr. Cassidy, who died in 1868. Mr. Hormusjee has been twelve years in England.

A Native Vakeel Fined.—Nagjee Hemraj, vakeel in the Court of the First Assistant Political Agent, Sorath Prant, on behalf of the Talookdar of Jaffrabad, has been fined by the Acting Political Agent of Kattywar Rs. 250, for having absented himself from his duties for more than three months, without due permission.

Burglary.—A theft was reported to the police to have been committed on the night of Monday, in a shop situated opposite the Jackeria Masjid, belonging to one Hajee Issac Elias, when property consisting of forty-one gold French coins, of the collective value of Rs. 340, was stolen. A relative of the complainant, who is suspected, is now in custody.

The Charge Against a Parsee of Surat.—Mr. Pherozshaw M. Mehta, barrister, has been engaged to defend Dosabhai Eduljee, Wahiwutdar of the Begum of Surat, who was arrested last week on a charge of criminal misappropriation. The accused was placed on Monday before Mr. East, full-power magistrate, and admitted to bail.

Committed to the Sessions.—On Tuesday Mr. Nana Morojee committed Hussan Cootee, Sydoo Ahmed Mahomed and seven others to the next Criminal Sessions—the first two for stealing certain gold ornaments and cash, valued at Rs. 5,500, the property of one Hajee Jackeria Hajee Gool Mahomed, and the rest with receiving the stolen property, knowing it to have been stolen.

An Unsatisfactory Inamdar.—We mentioned the other day on the authority of the *Dnyan Prakash* that Appa Saheb Natu, who has recently been deprived of his civil jurisdiction in his inam villages, had petitioned Government to restore him to power. The same paper now states that the ryots of Natu's inam villages are dissatisfied with him, and have sent petitions to the Agent for Sirdars, to Government, and to the Judges of the High Court, praying that he may not be restored to office.

Murder at Belgaum and Sentence of Death.—A short time ago, at a Court of Criminal Sessions held at Belgaum, one Ram Gopal bin Wishwanath, a sepoy in H. M.'s 26th N. I., was tried before Mr. F. H. Shaw, Session Judge of Belgaum, for the murder of a woman named Suntee. It appears that some quarrel arose between accused and deceased, when the former cut off the nose of the latter, and then, to stop her cries, struck her and killed her. The accused was convicted and sentenced to be hanged. The High Court, on a review of the proceedings, confirmed the sentence of death passed upon the accused.

COTTON EXPORTS FROM BOMBAY.

From a statement submitted to Government by Mr. L. Reid, Commissioner of Customs, we see that during the month of December last, 1,318,937 lbs. (33,748 bales), of the aggregate value of Rs. 33,98,857, were shipped from the port of Bombay to foreign external ports and foreign Indian ports. Of these, 961,937 lbs., valued at Rs. 24,69,061, were shipped to Liverpool; 348,880 lbs., valued at Rs. 96,500, to Havre; 1,672,736 lbs., valued at Rs. 4,38,525, to Trieste; 333,928 lbs., valued at Rs. 84,690, to Genova; 1,086,240 lbs., valued at Rs. 2,76,550, to Naples; 6,096 lbs., valued at Rs. 546, to Zanzibar 420 lbs., valued at Rs. 125, to Mozambique; 99,008 lbs., valued at Rs. 24,276, to Hongkong; 14,952 lbs., valued at Rs. 6,390, to Aden; 5,040 lbs., valued at Rs. 1,000, to Muccalla; 30,800 lbs., valued at Rs. 1,200, to Abbas.

ARRIVAL OF HIS EXCELLENCY THE GOVERNOR.

His Excellency Sir Philip Wodehouse returned to Bombay yesterday afternoon by the steam-ship Dalhousie from Kurrachee, which place she left on Monday forenoon last. She appears to have made rather a pretty quick passage, for it was at first anticipated that she would not reach Bombay until late last night; and a *Government Gazette Extraordinary*, issued on Tuesday, relieved Government officers and others of the unprofitable task of attending at the bunder at 5 o'clock yesterday afternoon. About 2 P.M., however, the flag-staff signalled the approaching steamer, and another *Government Gazette Extraordinary* was issued soon afterwards to announce that His Excellency would disembark at the Apollo Bunder at 5 P.M., as stated in the Government notification of the 19th inst. A complete company of the 20th Regiment under a European officer was drawn up at the bunder at the appointed time, and so were the sowars of His Excellency's Body Guard. A large number of Government officers and other gentlemen had assembled at the bunder to greet the returning Governor. Among those present were observed the Hon. Major and Mrs. Deane, the Hon. Mr. Tucker, the Hon. Mr. Rogers, the Hon. Mr. Narayen Wasudew, Sir Jamsetjee Jejeebhoy, Bart., the Hon'ble the Chief Justice, the Hon. Mr. Justice Melvill, Brigadier-General Gell, Colonels Scott, Sexton, Fuller, Ballard, Hancock, and Kennedy, Major Moore, Captains Walshe and Payne, Drs. Cocke, Close, O'Flaherty, Thom; C. Currey, L Reid, James Taylor, John Connon, E. James, J. Nugent, W. G. Pedder, C. Ovans, Venayek Wassodew, Nanabhoy Byramjee Jeejeebhoy, Dossabhoy Framjee, Raghunath Narayen Khote, Byramjee Dadabhoy, Manockjee Cursetjee Jamsetjee, Cowasjee Curnetjee Jamsetjee, Esqs.; the Commissioner and Deputy Commissioner of Police, and others. The Hon. Mr. Chapman, Chief Secretary, Col. Macdonald, Military Secretary, Captain Giles, Superintendent of Marine, Lieut. Searle, Captain Morland, Mr. Lee-Warner, Private Secretary, and some of His Excellency's aides-de-camp had proceeded on board the Dalhousie to escort His Excellency to the bunder. On His Excellency landing at the bunder steps a salute of seventeen guns was fired; and as he reached the bunder-head, the guard presented arms. His Excellency, accompanied by Mr. Lee-Warner and Captains Wodehouse and Jervoise, aides-de-camp, then drove in his carriage-and-four to Government House, Pareil. Sir Philip Wodehouse looked greatly improved in health since he left Bombay on the 6th November last on his tour through Upper India.

THE POPULAR CONCERTS.

The concert last night, we regret to say, was anything but well attended, and we cannot but sympathise with Signor Inzoli for the loss he must have sustained by the introduction of the Italian artistes to the Bombay public. He has shown every desire and taken every pains to meet the general wish. He provides well selected programmes, assists most delightfully himself in the accompaniments, and is well sustained by the Company. The charge also has been reduced to a minimum; still he is not supported as might reasonably be expected. We certainly hope that an effort will yet be made to reimburse him to some extent. The following was last night's

PROGRAMME.

DUETTO ..... Marta ..... Flotow.
Signor Ganzini e Pozzi.
CAVATINA ..... Roberto, O tu che Adoro ..... Meyerbeer
Signorina De Marchi.
FANTASIA ..... Traviata ..... Verdi.
Signor Ortori (Violincello Solo).
ROMANZA ..... Puritani ..... Bellini.
Signor Ganzini.
DUETTO ..... Matrimonio Segreto ..... Cimarosa.
Signor Possee e Pozzi.
DUETTO ..... Io resto fra le Lagrime ..... Donizetti.
Signorina De Marchi e Pozzi.
MELODIA ..... L'Abbandono ..... Braga.
Signor Ortori (Violincello Solo).
PREGHIERA ..... Linda ..... Dosizetti.
By the entire Company.
Conductor, Sig. Giacinto Inzoli.

The several performers acquitted themselves in their usual happy manner, and the audience, such as it was, numbering only some eighty or ninety people, seemed to appreciate the entertainment.

MASONIC CELEBRATION.

The new year brings with it a season of gaieties for Freemasons, who as a body are perhaps more susceptible of the enjoyment of "light, love, life" at the installation of a new Master in King Solomon's chair than at any subsequent time of the year. We have noticed the annual celebration in connection with some of the Lodges working in Bombay; and it would, we believe, gladden the hearts of many hundreds of Masons to know something of the manner in which the oldest Lodge in the province, Lodge "Perseverance," celebrated the annual festival this year. Gentlemen occupying the highest positions in life have at one time or another been officers of it, who, wherever they may be at present, are believed still to cherish a desire for its welfare. The Lodge held its regular monthly meeting at the Scottish Masonic Hall, Gowalla Tank Road, on Tuesday last, when a large number of members of the Craft met to do honour to the Master Elect, Bro. John Green. It was opened in ancient form by the retiring Master, Rt. Wor. Bro. Butler and shortly afterwards the Provincial Grand Master and his officers were received with grand honours. The account which the retiring Master gave of his work during the past year was considered highly creditable to him; and he was complimented on the energy with which he had overcome almost insuperable difficulties at the beginning of his reign, and on the zeal and judgment which had enabled him to bring the Lodge again into a prosperous condition. The minutes of the election of the new Master having been read, the Provincial Grand Master appointed Rt. Wor. Bro. Freeborn to perform the installation ceremony, which was creditably gone through. The "installed Master's degree," which has only lately been introduced into Lodges under the Scottish Constitution, was then conferred upon Bro. Green by a board of installed Masters A Past Master's jewel was voted by the members to Rt. Wor. Bro. Butler for his valuable services to the Lodge during the past year. The new Master appointed the following to be his officers for the present year:—Rt. Wor. Bro. E. Freeborn, Depute Master; Bro. E. D'Souza, Substitute Master; Bro. E. Yardly, Senior Warden; Bro. H. Holland, Junior Warden; Bro. C. Mapp, Treasurer; Bro. F. Perks, Secretary; Bro. Shaik Cassum, Senior Deacon; Bro. H. Axford, Junior Deacon; Bro. J. C. Houghland, Inner Guard; and Bro. J. Jones, Tyler. The brethren after this adjourned to the banquet, at which the usual Masonic toasts were drunk.

HIGH COURT.—22nd January.

[Before the Hon. the Chief Justice and the Hon. Mr. Justice Melvill.]

MOTION.

521-73—Jefferson & Payne—Bai Shri Roopaliba, widow, &c. v The Secretary of State, &c.—Mr. Hearn.

[Before the Hon. the Chief Justice and the Hon. Mr. Justice Bayley.]

Appeals for hearing and final disposal.

138-71—M. H. Khan—Meerza Ally Ackbar Khan Bahadoor v Meerza Abdool Latiff Shoostry & others—Prescot & Winter.

198-71—Macfarlane & Skipsey—Framjee Furdonjee Colah v Dadabhoy Dossabhoy B. & others—Jefferson & Payne.

[Before the Hon. Sir Charles Sargent, Knight.]

Ecclesiastical Side.

In the goods of Rabimbhoy Alloobhoy, deceased—Hirabai widow of the said deceased—Macfarlane and Skipsey v Goribai, mother of the said deceased—Hearn, Cleveland and Peile.

In the goods of Rahimbhoy Alloobhoy, deceased—Hirabai, widow of the said deceased—Macfarlane and Skipsey v Rahimuthai, daughter of Alloo Paroo, and sister of the said deceased—Dallas and Lynch—Part heard.

In the goods of Rahimbhoy Alloobhoy, deceased—Hirabai, widow of the said deceased—Macfarlane and Skipsey v Fazulbhoy Cassumbhoy—Tyabjee and Sayani.

In the goods of Rahimbhoy Alloobhoy, deceased—Hirabai, widow of the said deceased—Macfarlane and Skipsey v Jafferbhoy Goolam Hoosein—Tyabjee and Sayani.

In the goods of Rahimbhoy Alloobhoy, deceased—Goribai, mother of the said deceased—Hearn, Cleveland and Peile v Jafferbhoy Goolam Hoosein—Tyabjee and Sayani.

[Before the Hon. Mr. Justice Marriott.]

Long Causes.

651-72—Chalk and Tarner—Abbajee Babbunjee v. Hannabai alias Rahalbai—Macfarlane and Skipsey—Part heard.

522-72—Hearn, Cleveland and Peile—Leljee Jairam v Hajee Soolamon Haji and others—Tyabjee and Sayani.

318-72—Hearn, Cleveland and Peile—Jesus Paulo Pereira v Culmet Mathews de Souza—Dr Dallas.

823-71—Prescot and Winter—Candas Shewaklall v The Commissioner of Customs—Mr Hearn.

92-73—M H Khan—Golla Rooppjee and another v Bhagoobai, widow—Jefferson and Payne.

[Before the Hon. Mr. Justice Pinhey.]

Long Causes.

606-72—Ardaseer—Rustomjee Sorabjee v. Nusserwanjee Maneckjee—Dallas and Lynch (part heard).

606-72—Vankiya—Golla Rooppjee and another v. Gundas Chatterbhooj Doss Bai, &c.

607-72—Dallas and Lynch—Tribhovundas Jugjeevandas v Nusserwanjee Ruttonjee Tata—Gandhibhoy.

608-72—Dallas and Lynch—Tribhovundas Jugjeevandas v Nusserwanjee Ruttonjee Tata—Gandhibhoy

383-72—Hearn, Cleveland and Peile—Trimbuck Ramchunder v Nahnechund Javerchund—Dallas and Lynch.

681-72—Dallas and Lynch—Balur Narsi Dhurajee Ankul Lingu Nage—In person.

SHIPPING ITEMS.

The Barque Zephyrus, 699 tons, Captain John Dennis, arrived in harbour yesterday from North Shield (August 28th), with a cargo of 1,049 tons coal. The vessel is consigned to the Captain.

The ship Cashmere, 1245 tons, Captain H. Moyes, arrived in harbour yesterday from Newcastle (September 16th), with a cargo of 1,865½ tons coal. The vessel is consigned to Messrs. Lawrence & Co.

The ship Accrington, 1,031 tons, Captain H. Christie, arrived in harbour yesterday from London, (September 21st), with Mrs. Christie and Master Kirkaldy as passengers, and the following cargo:—83 packages glassware, 18 packages merchandise, 8 casks old tiles, 200 cases Geneva, 10 packages papers, 5 cases umbrellas, 18 cases stoneware, 11 cases hardware, 50 boxes candles, 4 cases oilmanstore, 19 packages earthenware, 56 casks China clay, 12 cases provisions, 20 cases slates, 3,073 iron rails, 128 kegs iron nails, 95 cases window glasses, 1 case medicine, 50 cases sardines, 1 case hour-glasses, 6 casks padlocks, 32,532 sleepers, 10 cases patterns, 1 bundle pot pickles, 500 cases empty shells, and 4 cases glass. The vessel is consigned to Messrs. Framjee Sands & Co.

COLLISION IN THE HARBOUR.

On Tuesday while the ship Norah Graham, belonging to Messrs. Bates and Co., was entering the harbour, she ran into a buggalow, which immediately sank. An alarming scene ensued, but the weather was calm, and by the prompt measures taken by the ship's crew all the lives of the crew of the buggalow were saved.

INSOLVENT DEBTORS' COURT.

The Hon. Mr. Justice Pinhey presided at a regular fortnightly sitting of the Court yesterday.

Re Cassum Sandeh.

Mr. B. M. Wagle, for the insolvent, applied for an extension of the interim order which had been granted in the case. His Lordship granted three months' further time.

Re Custoorchund Roychund.

Mr. Ardasir Kapadia, on behalf of the insolvent, applied for an interim order, with leave to amend the schedule. The Commissioner granted an interim order for three months, with leave to amend.

Re Madhowjee Curson.

The insolvent applied for an interim order. The Commissioner told him that, on the 3rd December last, he made a similar application through counsel, which was refused. An affidavit had been filed by the opposing creditor, in which it was stated that, immediately before filing the schedule, insolvent had been purchasing goods on credit; and as he had sent his family out of the jurisdiction, there was good reason to believe that he was to follow them after disposing of the goods. Under these circumstances his Lordship refused the application.

Re Luxmon, alias Dadajee Raghunath.

Mr. Wagle, on behalf of the insolvent, stated that notice had been served on the Official Assignee, as directed by his Lordship; and he now applied for four months' time to enable the insolvent to settle with his creditors, and also that the interim order be extended for the same period. The Commissioner granted two months, with an extension of the interim order.

Re Thomas Crawford.

The insolvent appeared in person and applied for an interim order for six months, in order, if possible, to settle with his creditors. Messrs. Treacher and Co. held a decree against him, and would, he feared, arrest him in execution of it. The liabilities amounted to Rs. 29,190. The Commissioner granted three months, with leave to amend the schedule.

Re Hajee Abdool Currim.

Mr. Constable, instructed by Mr. Fletcher, applied for an early day to be fixed for the hearing. The matter had been pending for the last ten months, during which insolvent had on various pretexts obtained four postponements. The opposing creditor had obtained employment at Muscat, and if he did not join within a month he should not get another. The Commissioner said that the case stood one hundred and first on the list of opposed cases, and that he could not fix a day in the present state of the file.

Re Frank Carr.

The petition of the insolvent, who lately traded under the name of Carr Brothers, was called on to be dismissed by reason of his not having filed his schedule within the usual time. Insolvent stated in explanation that he could not go to the office of the Official Assignee, as several writs were out against him, and also because the office was closed during the Christmas vacation. The Commissioner granted him further time to file his schedule.

Re Vunmaller Jeware.

The petition of this insolvent was dismissed for want of prosecution.

DISCHARGES.

In the course of the day discharges were granted to several insolvents, whose names and liabilities were as follow:—Ramchunder Narayen, a writer, Rs. 3,721. Baloo Gungajee, a labourer, Rs. 1,531. Raghunath Ramchunder, a clerk, Rs. 885.

THE EVIL WROUGHT BY THE BOMBAY LAND SYSTEM IN THE SCOTLAND OF INDIA.—I.

(Friend of India.)

If there is any portion of our Eastern Empire which deserves to be considered, in scenery and to some extent in the character of its people, the Scotland of India, it is the little district of Rutnagherry. The traveller who leaves Bombay at night, for the south, finds himself at sunrise sailing along some 170 miles of coast, which stretch between the once piratical creeks of the Abyssinian admirals of the Great Mogul's fleet, and the Portuguese territory of Goa. But for the sun, which beats down so fiercely on the scene, Rutnagherry might be mistaken for that succession of lochs running up to the base of glorious hills, which forms the Western Highlands of Scotland. Where the once wooded hills have not been bared, they almost rival the scenery of the Trossachs, failing only to show a Ben Venue and a Loch Katrine. For forty miles the district stretches inland running up from the lochs of the Indian Ocean to the low heights of the Western Ghauts. The soil is rich, where there is any. But, preserving the analogy, most of the district is rocky, and the hard laterite has borne a race of men who have left their mark on Indian history down to the present day. The legend is, that the Konkan, of which Rutnagherry is a part, was raised from the sea for the Chitpawur Brahmins, the green cat-eyed, fair-faced caste, of whom Nana Dhoondopunt, of infamous memory, was one. The country town of Rutnagherry has long been an intellectual centre, its High School having contributed a large proportion of the natives who, like Sir Rajah Dinkur Rao, Dr. Bhau Daji and his brother, one of the covenanted civil servants, and several successful lawyers, are prominent in the society of the Western capital. This is the district where the Hon. Mr. Ellis has succeeded in beginning the work of pauperising and exciting to discontent the landed classes, by a measure which, as a purely revenue official, he doubtless intended to be benevolent and believed to be wise. At a time when, without the encouragement of the Government of India, he is pressing on the Legislature a project of law which threatens to bring about more rapidly in the rest of the Province the evil which has followed his recommendations in Rutnagherry, it is our duty to tell the story, compiling the facts with painful labour from a mass of records and lengthy judicial decisions. It would seem that, whereas Sir J. Strachey and the Hon'ble Mr. Davies have chastised the unfortunate peasantry and proprietary of the Provinces of Northern India with whips, in the shape of periodical rack-renting, the tax-gatherer of Bombay is using scorpions; and is so dissatisfied even with their power to bite that he is, in vain we hope, trying to obtain further powers from the Governor-General's Council.

A large portion of Rutnaghorry is held by Khots, who may be roughly described as corresponding in origin and position to the Zemindars of Bengal, but without a permanent settlement and *plus* energy and public spirit. They have held their villages on a hereditary tenure from the Beejapore Kings, from Sivajee and, in brief, from the Governments which preceded us. The last settlement was made in the Peshwa's time shortly before we acquired the district, early in the present century. It was in kind, and the practice has been to commute the grain assessments into cash, every year, at rates slightly below those of the market, so as to make it an object for the Khot to pay in cash. The right of Government to make a fresh settlement has never been disputed by the Khots, though in some of their suits in the courts they have denied the applicability of the present Survey Act to the district. But whatever settlement has been made has always been with the Khot himself. Till within the last nine years Government did not recognize the Khot's tenants as persons having any rights or interest in any settlement. The Khot was treated as a landholder, having a permanent rights of occupancy, subject only to the regular payment of the Government demands. If for any reason, he failed to pay those demands, the Collector stepped in receiving the rents, satisfying the Government demands out of them, and then restoring the village to the Khot. The Khot was left to make his own arrangements with his tenants, of whom there are several classes. Some have permanent rights of occupancy, subject only to the payment of the customary rent, which was generally a share of the crop, a fourth, a third, or a half. Others hold under leases for terms of years. Others are tenants at will.

In 1865 the Bombay Survey and Settlement Act was passed by Sir Bartle Frere's Government, of which the members were Sir W. Mansfield and Messrs. Frere and Inverarity. Mr. Ellis, then Revenue Commissioner, was a member of the Legislative Council. The Bill, as originally drawn, was applicable to ordinary holdings under Government, or recognised shares of such holdings. It concerned itself with the survey of lands, and with the assessment of lands for the land tax. It was not a rent Act, nor was it specially applicable to such a district as Rutnagherry, where the holdings comprise whole villages, and where the number of purely Government villages is small. For the mere purpose of assessing the land-tax the Act could be applied to Rutnagherry; for there is no reason why the village lands there should not be as accurately measured and assessed as the smaller holdings in other collectorates. But the Council was not content with treating Rutnagherry as other collectorates. At the suggestion of Mr. Ellis, who had served, with distinction, in that division, it introduced a clause for the protection of the tenants of Khots. Unfortunately that clause was so vaguely worded and was so defective in its provisions that, in its working, it has *unsettled* every village to which it has been applied. It has benefited neither Khot nor tenant. It has exasperated both. It has created a feeling throughout the district so bitterly hostile to the Government, that the evil has at last, months ago, seriously stirred the authorities to think of action. The difficulty now is, what action to take. We learn from the decision of so able a judge as Mr. H. M. Birdwood, in what is now famous as the Kolbundre case, that the vagueness consisted in the use of the term "tenant" without sufficient explanation of the class of tenants referred to. The clause provides that on the introduction of a survey settlement into a Khotee village, the settlement officer may, with the sanction of Government, fix the demands of the Khot upon his tenants. The Act defines a tenant as one deriving his rights from the Khot. This definition was introduced before the clause regarding Khots was introduced; and the debates in Council show that it was the intention of the Legislature that the Khot's demands should be fixed only on the superior class of tenants who had permanent rights of occupancy. But if the definition in the Act were followed, as it was at first by all the Civil Courts, then the Survey Department could legally fix the demands even on tenants who had come in under leases settling the rents. Unfortunately the Act must speak for itself.

The section was one of confiscation. Even if worked, as Mr. Ellis intended, apparently, the result would be a serious reduction of the Khot's income. His permanent tenants generally paid a share of the crop in kind, which he sold at market rates. The Survey Department made the demand on most tenants about 50 per cent. in excess of the assessment. For every rupee the Khot paid to Government he received 1-8 from the tenant. His profit on each piece of land, assessed at 1 Re. was only 8 As. under the survey—a sum much less than the difference between the half crop and the assessment. The Kolbundre judgment shows how the Khot suffered in that case. If the Khot's demands were only to be fixed on his permanent tenant, he must suffer. His loss would be much greater if his demands on all his tenants were fixed. The Act was defective in providing no compensation for the Khot. His full legal right to the customary rent had never been disputed. It had been affirmed in numberless decisions of the courts. If the customary demand pressed too heavily on the cultivator—so heavily that it became necessary for the legislature to intervene for the protection of the cultivator—then apparently the State should have provided some compensation for the Khot. Till now it has never been suggested that he had any right to any compensation. It is not to be wondered at, therefore, that the Khots refused to take up their villages under the new survey. No fewer than 400 villages were attached. The holders, sulky and irritated, have been bidding the issue of the Kolbundre contest with Government. We are not aware that Government has appealed from Mr. Birdwood's decision.

Such is the position among the yeomanry and capitalists of Rutnagherry, descendants of the men whom we found in proprietary occupation of the soil at the beginning of the century, and who had been put there by preceding Governments to bring the wastes under cultivation and, by supplying the cultivators at once with money and security, to create a wealth-producing people. In truth the legislation of Mr. Ellis found a Scotland there, and in nine years it has been converted into an Ireland. What he did there he seeks to be allowed to do all over the Presidency, in the face of a strong and unanimous public opinion which the principles of Lord Northbrook's Government must force him to respect. For that opinion is his Excellency's own, more than once publicly expressed. What the Bombay Government now proposes in order to undo the evil, if that be possible, and what it ought to do, we shall show hereafter.

ZANZIBAR.

The following report of the Zanzibar Agency has been submitted by Dr. Kirk to the Government of India:—

In a preliminary report forwarded from Mombassa to Zanzibar, dated the 10th October 1873, I briefly stated the steps taken by me on landing at Mombassa. During my further stay at the place I did not ascertain that any slaves had been concealed, and it is my belief that the Indian community there is now completely freed of the stigma of slave holding. While my agents were actively employed in trying to discover how far the course followed had been effectual, and whether slaves were either secretly kept out of town or had been lately sold in anticipation of my arrival, I occupied the time in daily meeting with the various classes of the community, both Swahili and Indian. Formerly Mombassa and its dependencies, including a great part of the African Coast both north and south and the Island of the Pemba, were ruled by the Yarabi family of the Imams of Oman through the Muzruai Chiefs, and at Takaunga, a coast village afterwards visited. I was shown the original deed, written 146 years ago, appointing one of that tribe to the Governorship of Mombassa. On the English evacuating the place, the Mazruai were betrayed by three families of Kilindini, a village on the southern side of the Island, in consideration of which two of their descendants still receive an annual payment of dlrs. 300, the third having lost half of what was stipulated through the murder of a Banian in which he was implicated. Mombassa and part of the coast is still exempt from many dues. In the first place it was stipulated that no dues whatever should be levied, but by degrees the 5 per cent. on imports was taken, then a special tax on ivory and copal, so that now the chief exemption consists in the free export of corn from Mombassa, Takaunga and Gasi. The Indian colony comprises here Bohras, Scindis, and Hindoos, many of whom visit Melindi during the millet and sesame harvest, remaining there for three months and returning to Mombassa where their wives and families reside. Thus commercially Mombassa, Melindi, and Mambrui form one distinct division of the trading community. The Bohras of Mombassa are not only the most numerous, but the longest established, the first Indian settlers of this caste came from Surat and Cambay, lately they have been recruited entirely from Kutch. The Scindis, of whom we have but few in Zanzibar or elsewhere on the African Coast, form a class with which the agency has hitherto never come in close contact. They, as I learn from their Chiefs, began to come, to Mombassa 20 years ago. There were then, however, only two houses. It is within the last 17 years that the others have arrived, and there are at the present moment 30 houses. Sunni by faith, and calling themselves Memon, they are apart from both Bohras and Khojahs, and worship and hold civil regulations in common with the Swahili. They have fewer sympathies with the English Government than either of the other Indian Moslem sects. Many appeared to be political refugees, and one spoke to me of having fought against us at Mooltan and in Sind, but curiously all are descendants of Scindis born in Kutch. They never allow that they are subjects of the Rao, and seem to have left India for good, as have many of the Khojah and Bohra families. The Hindoos are the least numerous of the Mombassa traders. Khojahs are singularly enough absent, there not being a single representative. From Pangani northward the Bohras take the place of the Khojahs met with to the south. Hindoos are scattered everywhere at the ports, whilst in Zanzibar itself every class is largely represented. At Mombassa all told me that trade was increasing. Ivory caravans set out taking free men of Mombassa and of the Wanika as porters: these visit Fogga and the country near Kilimanjaro, also Ukumbani and Kenia, whence they proceed further to Ukewa or Sambevu. None but Mombassa men are employed, as the Masui or warlike Wakwafi must be passed, and those on whom dependence is to

THE TAXATION OF REAL PROPERTY IN ENGLAND.

TO THE EDITOR OF "THE TIMES."

SIR,—The most important portion of Mr. Goschen's Report is that which treats of the total taxation, Imperial as well as Local, of real property as compared with other property. In more than one debate in the House of Commons Mr. Gladstone had announced the necessity of such an investigation before any step could be taken towards Local Taxation Reform, and had warned the reformers that they might find the special burdens of rateable property counterbalanced by its exemptions. How has Mr. Goschen worked out the suggestions of his Chief? What counterbalances has he demonstrated, and what errors has he committed?

1. First we have to ascertain what property it is of which we require to find the total taxation. English law is so arbitrary in its definition of real property and personalty that those properties do not correspond at all accurately with the taxes which are generally considered real property taxes and personalty taxes. Land and houses pay real property taxes when they are freehold or copyhold, and both real and personal taxes when they are leasehold or sold under a will. Railways, mines and other rated property pay both real and personal taxes. This liability to pay both kinds of taxation is one of the greatest grievances of the Local Taxation question, and one which an inquiry like Mr. Goschen's especially needs to examine into. Hence Mr. Goschen's investigation ought to have been respecting the total taxation, real as well as personal, of all rateable property.

Instead of this, Mr. Goschen has adopted a principle which causes the greatest confusion. Using the words "real property" instead of "rateable property" as the subject of his inquiry, he gives those words different meanings in Local and in Imperial Taxation. In his long series of Local taxation tables "real property" means rateable property, and includes lands, houses, railways, mines, and other rated property. In his equally long series of Imperial taxation tables, "real property" means only lands and houses. In a third series of tables compounded of the other two, and professing to give the "total taxation on real property," the meaning of the words "real property" is different in different lines and columns, and even in the same lines and columns, of the same tables. In consequence, the so-called "total taxation" is not the total taxation of the property included. As in the gross Income Tax assessment lands and houses are valued at 116,000,000*l.* a year, and lands, houses, railways, mines, and other rated property at 143,000,000*l.*, the importance of the discrepancy between the two series of figures is very evident, and the unstatistical blunder into which Mr. Goschen has fallen.

2. But a second fallacy is committed, with the same object of lowering the English rate in the pound. There are in the English valuations three standards of value in property assessments. First and highest is the gross Income Tax assessment, which on real property is the extreme nominal rack-rent, without any deductions for outgoings—a standard which every one knows from his own house or land to be (as Mr. Gladstone himself said in one of his Budget speeches) fully 15 per cent. above the real or net value. Secondly, there is the net Income Tax assessment, in which some abatements and excusals have been made, and representing in its total, rather than in its details, more nearly the true value of the total real property. Thirdly, there is the rateable value to Poor-rate, which in land and houses gives pretty accurately the net value, but in railways, mines, and other rated property a lower proportion. The three annual values in 1868 for all rateable property were—gross Income Tax assessment, 143,870,000*l.*; net Income Tax assessment, 133,000,000*l.*; and rateable value, 100,600,000*l.* For lands and houses only these values were respectively 116,000,000*l.*, 107,000,000*l.*, and 90,000,000*l.* Of these three values the net Income Tax assessment is the fairest full value. But Mr. Goschen, for obvious reasons of advantage to his argument, chooses throughout his tables the extreme and excessive gross Income Tax assessment, and so erroneously represents the pressure of English taxation as lighter than its real proportion.

3. A very signal instance of the erroneous effect of this extreme standard, when coupled with a serious mistake in the French standard also, occurs at pages 39 and 170 of the Report and Appendix, in the important comparison of English and French taxation. In the table at page 170 Mr. Goschen states the English real property at the extreme total of 143,872,000*l.*, and its taxes as 21,900,000*l.*, giving a rate in the pound of 3*s.* 1*d.* He states the French real property (on the authority of D'Audiffret) as 160,000,000*l.*, and its taxes as 23,528,000*l.*, giving a rate in the pound of 2*s.* 11½*d.*, so demonstrating to his own satisfaction their practical equality, and obtaining what appeared a weighty argument against British grumbling. But unfortunately Mr. Goschen failed in his perusal and extracts from the great French statistician, Dr Parieu, to observe that the *Contribution Foncier* valuation is only on lands and houses, and that railways, canals, &c., are valued only at the agricultural rentals of the land which they occupy (De Parieu I., 236). Consequently for this comparison we must take the English valuation also for only lands and houses, which on the net Income Tax assessment is 107,000,000*l.* instead of 143,000,000*l.* annual value. It stands to reason that the immense landed property of France, 130,000,000 acres and the houses and other real property of 38,000,000 inhabitants, must in 1868 have been very much more valuable than the 37,000,000 acres of England and Wales, and the houses and other real property of 21,650,000 inhabitants. But the difference in the English rate of taxation, by this correction of the valuation of property to 107,000,000*l.*, is immense. It makes the English taxation in the pound on real property 4*s.* 1*d.* instead of 3*s.* 0½*d.*; against the French 2*s.* 11½*d.* Even if, to avoid all possibility of including too much English taxation in the total, we omit the 1,000,000*l.* of rates (9½ per cent.) due to railways, mines, and other rated property, the English taxation in the pound on lands and houses only is 3*s.* 11*d.*, or 34 per cent. heavier than the French. Here, then, is an error of Mr. Goschen's of the most important character in the figures of the most important of his comparisons of English and foreign taxations on real property; an error the discovery of which upsets altogether the conclusion of their equal burdens, which was one of the great results of his investigation.

4. But what is Mr. Goschen's conclusion about the relative burdens of English real and personal property? He divides all the Imperial and Local Taxation into two categories (pages 32 and 121).

First, Taxes on Real Property, 21,900,000*l.* Their percentage on total taxation, 32·67.

Secondly, Taxes not on real property, 45,340,000*l.* Their percentage on total taxation, 67·43.

Further than this analysis Mr. Goschen declares it impossible to go. He does not mean this to be a comparison of the taxes on real and personal income, although the words might bear that meaning; and he repudiated such a construction in a subsequent speech. Such a comparison Mr. Goschen considers impossible, because he can neither estimate the amount of personal income nor distinguish the taxes that fall on it. He gives up all attempts to ascertain exemptions of real property, and counterbalances on personal incomes, and turns away to a comparison of percentages in various years and countries, with which we will deal immediately. But see what this abandonment implies. Mr. Goschen says, in effect—

"I confess that I cannot prove anything about the comparative taxation of real and personal income. I cannot show that the special taxes on personalty are equal to the burdens on real property. I have collected every possible information and I have had the aid of the ablest statisticians. But we cannot prove it. No one can prove it."

But such a confession is fatal to the great radical doctrine of the heavier taxation of personalty.

5. The direct answer to Mr. Gladstone's question having been given up as hopeless by Mr. Goschen, what are the indirect answers by which he arrives at his conclusions about the taxation of real property. The real question for discussion is whether certain property in England bears more than its proportionate share of the total taxation. Suppose (as an illustration) that a similar question arose in a particular parish, such as St. James's, Piccadilly, respecting a portion of rateable property, such as Carlton-house-terrace, the occupiers of which complained that they were assessed upon too high a scale, and were paying 4*s.* 6*d.* in the pound, against 3*s.* on all other property. It would be no answer to their complaint to show that they were paying the same proportion—say 5 per cent.—of the total rates of the parish as 30 years ago, unless we could also prove that their property was the same proportion of the total property. If not, they would say very justly that other property had increased in a greater ratio, and that this proportion was no longer the fair proportion for them to pay. Still less would it be any answer to show that similar rows of houses in other parishes were paying 5 or 6 per cent. of the total rates of their respective parishes unless we could prove the same proportion of total property, because the proportionate values of the property assessed might be widely different in each different parish. Nor would it be any answer to show that in other parishes, such as Bethnal-green, rates were 6*s.* or 7*s.* in the pound. Mr. Gladstone and the inhabitants of Carlton-house terrace would say with perfect justice,—"All these answers are fallacies. We have nothing to do with other parishes and their rates or ercentages. We want simply to pay our fair proportion, according to value, of the present rates of the parish of St. James."

But the answers of Mr. Goschen about English taxation are in effect these same three answers.

He gives us elaborate tables, which I shall presently quote, to show that English taxation on real property was 26 per cent. of total taxation in 1826 and 32 per cent. in 1868, but saying nothing about the proportion of real property income to total income in those years. He gives us tables to show that English real property pays nearly the same proportion of total taxation—about 30 to 32 per cent.—as French and Belgian real property; but says nothing about the relative proportion of real property to total income in England as compared with France and Belgium. And he gives us tables to show that the rate in the pound on real property in England is lower than in Belgium and Holland and nearly the same as in France; but here, as before shown, he is utterly wrong in his English figures. But it is clear from the illustration above given that all these comparisons, if carried no further than Mr. Goschen carries them, prove absolutely nothing.

But I go further, and can prove, that closely looked into, these very tables tell against Mr. Goschen's theory.

First, Mr. Goschen states that the proportion of the taxation of real property in England and Wales to total taxation was—in 1826, 25·91 per cent.; in 1843, 27·16 per cent.; in 1862, 31·85 per cent., and in 1869 32·57 per cent. But this shows an increase of 6·66 per cent since 1826, while the proportion of real property to total income has diminished; so that the proportion on taxation of real property must have increased very considerably. Mr. Goschen says the proportion of taxation on land must have diminished, but he does not prove it by any figures. We know the proportion of land to total income has very much decreased, through the increase of houses and personal income, and therefore the proportion of the taxation of land to total taxation ought also to have diminished. But this does not in the least prove that land bears now any less burden in proportion to its relative value than it did in 1826. Mr. Goschen's answer fails him as to land as well as houses.

2d. Mr. Goschen tells us that the percentages of local taxation borne by real property in different countries are:—United Kingdom, 30·41; France, 28·87; Russia, 17·28; Holland, 20·16; Belgium, 31·92; Austria, 27·93; so that real property pays in the United Kingdom a larger proportion than it pays elsewhere, except in Belgium. But let us add to this table Mr. Goschen's own figures for the real country under investigation "England and Wales 32·57 per cent.," and it is evident that, on his own showing, English real property pays a larger proportion than real property in any other country. But, further, as English real property produces a smaller share of English total income than real property does of the total income of any other country, it is clear that English real property pays really a much larger share in proportion to its relative value of the total taxation. For example, if real property in England and Wales produces one-seventh of the total income and pays 32·57 per cent. of the total taxation, while real property in France produces one-fifth of the total income and pays 28·87 per cent. of the total taxation, it is evident by a simple arithmetical sum that English real property pays more in proportion than the French in the ratio of 45·6 to 28·87, or more than half as much more. So that, Mr. Goschen's table tells entirely against his own view. Instead of showing that English real property pays very little more than real property in foreign countries (all whose personal incomes are so much smaller), it indicates that the English real property must really pay something like a third or a half, or even two-thirds more taxation in proportion.

But, says Mr. Goschen, land, at all events, pays a much less proportion in England than land in other countries, because houses pay a much larger proportion. Mr. Goschen falls into the strange fallacy of assuming that land ought in every country to pay the same proportion of local taxation, no matter what its own proportion to total income. Land in England produces a much smaller proportion of the total income than in France, probably in the proportion of 1-20th part in England to one-eighth in France. Of course, it is probable that the English 1-20th pays a smaller share of English taxation than the French one-eighth does of the French taxation. But this does not show in any manner that the English land pays a less relative proportion of taxation than French land. On the contrary, when the figures are produced we shall no doubt be able to show, just as in the case of real property, that English land pays much more taxation in proportion to its real share than land in other countries. Anyhow, Mr. Goschen's proof fails completely.

3d. Mr. Goschen adds a table of rates in the pound of taxation of real property in different countries:—United Kingdom, 3*s.* 0½*d.*; France, 2*s.* 11½*d.*; Belgium, 3*s.* 7½*d.*; Holland, 4*s.* 8½*d.* But I have previously shown that England and Wales pay on land and houses (corresponding to the real property of foreign countries) 3*s.* 11*d.* in the pound, instead of Mr. Goschen's 3*s.* 0½*d.*, so that English real property is more severely taxed than every other country except Holland, the most heavily-taxed country in Europe. But the true comparison is not with the most heavily-taxed, but with the averaged-taxed country. The debt and misfortunes of Holland, or the exceptional circumstances of Belgium, are no reasons for claiming to fix a higher standard of taxation for England. The above figures show clearly that England pays more than the average taxation upon her real property. For land separately the rates in the pound in foreign countries have not been worked out. England is so much above the average in lands and houses that Mr. Goschen has no right to assert, without the most careful proof, that she is below the average in land separately. He has produced no proof at all. Yet we find him asserting (page 30) "that the position of lands in England has been shown to be infinitely more favourable than in either Belgium or France." The assertion is utterly erroneous and unfounded.

I must also remark on the unfairness of his parading in the same page (40) the percentages of Imperial taxation alone, paid by land in England and other countries. England, 5·28 per cent.; France, 18·43; Prussia 11·39; Belgium, 20·72, &c., and then drawing inferences which are means to disparage land, that land is not so available for Imperial taxation in England as in those other countries. English local taxation is heavy on land and Imperial taxation light, while the continental system is exactly the reverse. No comparative international statement is fair to the land which does not include both Local and Imperial Taxation.

The following are the conclusions of this letter, and surely never, even in the palmy days of Protection (either English or American), was a more serious list presented of errors and fallacies, and arguments that prove the contrary extracted from a great Ministerial Report to Parliament:—

1. Instead of defining "Real Property" and ascertaining its actual total taxation, Mr. Goschen has adopted one meaning of the words in his Local Taxation Tables, and another meaning in his Imperial Taxation Tables, and has confounded both meanings together in his Total Taxation Tables, though one meaning includes something like £27,000,000 a year more than the other.

2. Mr. Goschen has committed the great error and injustice to English taxpayers of adopting in his Imperial and Total Taxation tables the extreme and excessive gross Income Tax valuation, for comparison with the usually low continental valuations, instead of adopting the fairer but high net Income Tax valuation.

3. He has made a very serious mistake about the nature of the contribution Foncier valuation of French real property, which has led to his erroneously calculating the corresponding English real property rate in the pound at 3*s.* 0½*d.* instead of 3*s.* 11*d.*, so altering most materially the true inferences of comparative weight of French and English taxation on real property.

4. He declares himself unable to ascertain the comparative weight of taxation on real property and personal income in England and Wales.

5. Instead of the real answer to the question of what are these comparative burdens, Mr. Goschen endeavours by analogies drawn from percentages of taxation on real property in different years and countries to show that real property and land are not unduly taxed. But his inference is unfounded, because he omits the information indispensable to support it, viz. the proportions of such property to total income in these various periods and countries. So far as this information can be supplied, it shows that Mr. Goschen's Tables prove the exact opposite—viz., that English real property is more heavily taxed.

6. He endeavours to show by comparison of taxation in the pound in various countries that English real property and land are not so heavily taxed as in some foreign countries. But when the above-mentioned mistake is corrected, his Table proves that real property in England is much more heavily taxed than the average of foreign countries, and than all foreign countries except Holland.

Such are the conclusions to which I invite public attention, and which I challenge Mr. Goschen and his friends to disprove if they can. These conclusions show that the portions of Mr. Goschen's report respecting the total taxation of real property and its comparison with that of foreign countries are as thoroughly fallacious and misleading as the portion of his report about the increase of rates were proved to be in a previous letter. Undisproved, they must destroy all the credit and authority of his report. Your obedient servant,

R. DUDLEY BAXTER

Hampstead, Dec. 24.

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